

Georgia Income Tax Forms 500 for 1998 and 500EZ for 1998

FROM THE COMMISSIONER

As one of the fastest growing States in the country, it appears that thousands of Georgia's new residents are learning what we have known all along, "Georgia is a great place to live." This growth has presented many challenges for the Department of Revenue in its efforts to provide the high level of service that taxpayers of our State deserve and have come to expect. Our modernization plans are underway and will extend into the next several years. These plans include the utilization of new technologies to assist in the continued expansion of additional electronic filing options, to improve the processing of paper returns, and to enhance our service levels to Georgia taxpayers.

Our electronic filing program grew again last year to almost 500,000 filers making Georgia the third largest electronic filing state in the country. If you qualify, you can help the Department serve you better by using this filing option. It eliminates the need for submitting a paper return and allows our computer systems to issue refund checks within three weeks.

We are continuing to upgrade many of our tax processing systems that have served Georgia for the past 20 years with new technology that will enable the State to provide increased and more efficient service well into the next century. Just as importantly, we are currently updating our computer systems to insure that there is no disruption of service relating to the widely reported Year 2000 computer problem.

Your attention is invited to the New Developments Section of the booklet particularly describing recent legislation which increases the personal exemption for both taxpayers and dependents and which represents the second largest tax cut in the State's history.

We continue to strive to simplify the filing of your taxes, but we understand that you will have questions. In addition to our 11 regional offices, we have numerous taxpayer assistance representatives that can be contacted at the telephone numbers listed on page 18.

Our mission is to serve you in a prompt, courteous and professional manner. We welcome your comments and suggestions on how we may be of further assistance to you.

T. Jerry Jackson Commissioner

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NEW DEVELOPMENTS, REMINDERS AND HINTS FOR TAX YEAR 1998

<u>Label</u> Your label is inside the back cover. **Do not use if it contains incorrect information**.

<u>Personal Exemption</u> The personal exemption for taxpayer, spouse and dependents has been increased to \$2,700.

Standard Deduction for being age 65 or older, or blind has been increased to \$1,300.

Low-Emission Tax Credit A tax credit has been created for the purchase or lease of a new low-emission vehicle, or for the conversion of certain conventionally fueled vehicles. The amount of the credit is \$1,500 per new vehicle, and the credit is equal to the cost of the conversion, not to exceed \$1,500 per converted vehicle.

Individual Retirement Accounts

The Georgia Income Tax
Code was amended to follow the Internal Revenue Code as it
exists January 1, 1998. This means that all the provisions concerning the taxability and conversions from a traditional IRA
to a Roth IRA are the same for Georgia as they are for the
Internal Revenue Service.

Form 500ES Form 500ES is included in this booklet and can be used to file estimated tax. If you use it be sure to check the correct box so your payment will be applied to the correct account. After filing Form 500ES you will receive a coupon booklet for future estimate payments.

<u>Tax Tables</u> The tax tables for both the Form 500 and Form 500EZ have been expanded to \$100,000; This should make computation of your tax much easier.

NEW DEVELOPMENTS FOR TAX YEAR 1999

Retirement Income Exclusion The retirement income exclusion is increased to \$13,000, effective January 1, 1999. Remember if you file and pay estimated tax for tax year 1999, take the new amount into consideration in your computation.

<u>Self Employed</u> If a self employed individual takes a social security credit as provided in IRC Section 38, you are allowed a deduction equal to the credit. The adjustment is made on line 9 Form 500 and is effective January 1, 1999.

<u>Tax Credits</u> Two new credits will begin in 1999. "Qualified Caregiving Expense" and for expenses for the purchase of a single-family home containing accessible features for a permanently disabled person or the actual cost to retrofit an existing single-family home effective January 1, 1999.

REMEMBER THESE ARE EFFECTIVE FOR TAX YEAR 1999.

ELECTRONIC FILING GET YOUR REFUND FASTER

Electronic Filing — The department will accept the electronic transmission of refund returns for full-year residents through the Federal/State Electronic Filing Program. If you have your taxes prepared by a professional who is a registered electronic returns originator (ERO) with the IRS and State of Georgia, you can file your state income tax return electronically along with your Federal return. You may receive your refund by check or direct deposit. The benefit of electronic filing is that you will receive your refund faster. Refunds filed electronically will be issued in 2 to 3 weeks. Consult your tax professional about the benefits of electronic filing.

REMINDERS

It is important that all information reported on your tax return is correct and readable. Follow the instructions in this booklet when preparing your return. Do not use last year's return as a guide to completing this year's return. If you need help with the instructions, call Taxpayer Assistance (phone numbers are on page 18).

Incorrect or omitted Social Security numbers and names will delay the processing of your return. Verify that your name(s) and Social Security Number(s) are correct on your return.

Whenever a **Federal Audit or other Federal adjustment** results in a change in your net income, you are required to furnish a copy of the results to the Georgia Income Tax Division. See page 5 for details.

Include your Social Security Number on any correspondence or payments made to the Georgia Income Tax Division.

FEDERAL RETIREE REFUNDS

Federal retirees who are receiving refunds for tax years 1985 through 1988 under House Bill 3 or 90 are exempt from paying Georgia income tax on the interest received with these refunds. (See Line 9 instructions on page 7 regarding subtracting it from the Federal Adjusted Gross Income.)

INSTALLMENT PAYMENTS

If you cannot pay the full amount due shown on the return you file, you may ask to make monthly installment payments. Note, however, that interest and late payment penalties will apply to any amount not paid by April 15, 1999, even if your request to make installment payments is granted. Before requesting an installment agreement, you should consider less costly alternatives, such as a bank loan.

To apply for an installment payment plan, complete and file your return by the return due date. To limit the interest and penalty charges, pay as much of the tax as possible before April 15, 1999. When you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396.

PLEASE NOTE: Forms are designed for imaging. Whether you type or write in the information use **black ink**, be sure to stay within the squares, and be sure all information is readable.

PLEASE

- Verify your Social Security Number
- Recheck your math
- Sign return
- Attach W-2 forms

<u>FILING DATES</u>: Calendar year taxpayers for 1998 are required to file on or before April 15, 1999. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.



NONGAME-ENDANGERED WILDLIFE CONSERVATION FUND Give Wildlife a Chance

Would you like to help fund vital research on right whales found along Georgia's coast, protect sea turtles and their nests, or restore bald eagles and peregrine falcons to our state? You can by donating part of your tax refund to the Wildlife Conservation Fund or if you owe additional tax you may add a donation to the amount you owe.

More than 95% of Georgia's wildlife depends on voluntary contributions to **Georgia's Nongame-Endangered Wildlife Program** for its conservation and protection. This critical segment of our state's wildlife population is considered nongame species not legally hunted, trapped or fished, and includes endangered species. Your checkoff donation will help fund numerous critical conservation projects, protecting Georgia's nongame and endangered species, and educating our school children about the needs of wildlife.

Contributions may also be sent directly to the Wildlife Conservation Fund, Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029.

Please help save Georgia's nongame and endangered wildlife. Check line 6 (Form 500 EZ) or line 27 (Form 500), and make your tax-deductible donation of \$5, \$10, \$100 or more to the Wildlife Conservation Fund. You can help give wildlife a chance.

GIVE TO CHILDREN AND ELDERLY IN NEED

You can make a tax deductible gift to the Children and Elderly Fund by donating part of your tax refund or by adding your gift to the taxes you owe. Use line 7 (Form 500EZ) or line 28 (Form 500).

Half of your donation will help preschool children with special health, emotional and educational needs. For every dollar spent on early intervention, seven dollars can be saved on additional services that might otherwise be required. The other half of your contribution will provide home delivered meals and transportation for older persons who are currently on waiting lists for these services. These low cost services allow the elderly to continue living at home.

You may also send a contribution to the Georgia Fund for Children and Elderly, Georgia Department of Human Resources, Two Peachtree Street N.W., Room 27-295, Atlanta, GA 30303-3142. Give to children and elderly in need. Check line 7 (Form 500EZ) or line 28 (Form 500).

TAX TIPS

- If you or your spouse is 62 years of age or permanently disabled, see page 7 of the instructions for the Retirement Income Exclusion.
- 2. All claims for a **low income tax credit for the 1998 tax year**, including any amended claims, must be filed on or before December 31, 1999.
- 3. Do not use Form 500X as an original return. Form 500X is used to amend a previously filed tax return.
- 4. You <u>are not</u> required to submit 1099 statements with your Georgia Individual Income Tax return unless Georgia tax has been withheld.
- 5. Nonresidents who receive income from Georgia sources may prorate Georgia income to exclude temporary assignments to duty stations outside Georgia. The formula to prorate Georgia income must take into consideration the following guidelines:
 - a. Georgia regulations require that Georgia income must be calculated to reflect the total number of actual working days inside Georgia compared to the total number of actual working days employed both inside and outside Georgia.
 - b. All time excluded must be actual time worked outside Georgia.
 - c. Taxpayers may be required to provide documentation from employers verifying all time worked outside Georgia on temporary assignments.

FORM 500EZ INSTRUCTIONS

WHO CAN USE FORM 500EZ?

YOU CAN IF:

- 1. Your filing status is single.
- 2. Your income does not exceed \$99,999.
- 3. You are a full year Georgia resident.
- 4. You do not claim any dependents.
- 5. You do not itemize deductions.
- 6. You are not 65 or older or blind.
- 7. You had wages, salaries, tips, dividends and interest income only.
- 8. You do not have any credits except tax withheld.
- 9. You do not have any adjustments to Federal Adjusted Gross Income.

DO NOT USE THE 500EZ FORM IF:

- —You are a Georgia resident and your income is less than \$20,000, and
- —You are not claimed or eligible to be claimed as a dependent by another Taxpayer on their Federal or Georgia Income Tax Return.

IF YOU QUALIFY FOR THE LOW INCOME TAX CREDIT, REFER TO THE INSTRUCTIONS FOR FORM 500.

1998 FORM 500EZ INSTRUCTIONS

- **LINE 1.** Enter the <u>adjusted gross income</u> shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- **LINE 2.** Use the tax table on the back of 1998 Form 500EZ to find your tax. Remember that your standard deduction and personal exemption are included in the tax table.
- **LINE 3.** Enter the amount of Georgia tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 form described as <u>State Income Tax-GA</u>. Remember to attach your W-2 statement to your return.
- LINE 4. If line 2 is larger than line 3, subtract line 3 from line 2. This is the amount you owe.
- LINE 5. If line 3 is larger than line 2, subtract line 2 from line 3. This is the amount of your overpayment.
- **LINES 6 and 7.** Enter the amount(s) you wish to contribute.
- LINE 8. Add line 6 and line 7 and enter your total here.
- LINE 9. Add line 4 and line 8. Make your check for this amount payable to the **GEORGIA INCOME TAX DIVISION**.
- **LINE 10.** Subtract line 8 from line 5. This is your **NET REFUND**.

1998 FORM 500EZ

GEORGIA SHORT



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You do not itemize deductions.
 You are not 65 or over, or blind.
 You had wages, salaries, tips, dividends and interest income only.
 You do not have any credits except tax withheld.
 You do not have any adjustments to Federal Adjusted Gross Income.
 You do not qualify for the Low Income Tax Credit.

- Use label only if correct. If not, print or type name, address and social security if 2. Keep numbers inside boxes.
 Do not use dollar signs.
 Round off figures for easier computations.
 Do not attach a copy of your federal return.
 The standard deduction and personal exemption are computed in the tax table.

1998 TAX TABLE FOR 500EZ FILERS ONLY

YOUR STANDARD DEDUCTION AND EXEMPTION ARE BUILT INTO THIS TABLE

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9,000 9,100 9,200 9,200 9,300 9,200 9,300 9,400 9,500 9,500 9,600 9,600 9,700 9,700 9,800 9,800 9,900 9,900 10,000	95 99 103 107 111 115 119 123 127	21,000 21,100 21,100 21,100 21,200 21,200 21,300 21,400 21,500 21,500 21,500 21,600 21,700 21,700 21,800 21,900 21,900 22,000	773 779 785 791 797 803 809 815 821 827	33,000 33,100 33,100 33,200 33,300 33,300 33,400 33,500 33,500 33,600 33,700 33,700 33,800 33,900 33,900 33,900 34,000	1,493 1,499 1,505 1,511 1,517 1,523 1,529 1,535 1,541 1,547	45,000 45,000 45,100 45,100 45,200 45,200 45,300 45,300 45,400 45,500 45,600 46,600 45,700 45,600 45,800 45,800 45,900 45,900 46,000 46,000	2,213 2,219 2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,267	57,000 57,000 57,100 57,200 57,200 57,300 57,300 57,400 57,500 57,600 57,600 57,700 57,800 57,800 57,900 57,900 58,000 58,000	2,933 2,939 2,945 2,951 2,957 2,963 2,969 2,975 2,981 2,987	69,000 69,000 69,100 69,100 69,200 69,200 69,300 69,300 69,400 69,500 69,600 69,600 69,600 69,600 69,800 69,800 69,900 69,900 69,900 69,900 69,900	3,653 3,659 3,665 3,671 3,677 3,683 3,689 3,695 3,701 3,707	81,000 81,000 81,100 81,100 81,200 81,200 81,300 81,300 81,400 81,400 81,500 81,500 81,600 81,600 81,700 81,700 81,800 81,900 81,900 81,900 82,000 82,000	4,373 4,379 4,385 4,391 4,497 4,403 4,415 4,421 4,427	93,000 93,000 93,100 93,100 93,200 93,200 93,200 93,300 93,300 93,400 93,500 93,500 93,500 93,600 93,700 93,600 93,700 93,600 93,700 93,600 93,700 93,600 93,700 93,600 93,700 93,600 93,700 93,600 93,700 93,600 93,700 93,600 93,700 93,700 94,000 5,147 94,000
10,000 10,100 10,100 10,200 10,200 10,300 10,300 10,400 10,400 10,500 10,600 10,700 10,600 10,700 10,800 10,900 10,800 11,000 10,900 11,000	135 139 143 148 153 158 163 168 173 178	22,000 22,100 22,100 22,200 22,200 22,300 22,300 22,400 22,500 22,600 22,500 22,700 22,700 22,800 22,800 22,900 22,900 23,000 23,000	833 839 845 851 857 863 869 875 881 887	34,000 34,100 34,100 34,200 34,200 34,300 34,300 34,400 34,500 34,500 34,500 34,600 34,700 34,800 34,900 35,000 35,000	1,553 1,559 1,565 1,571 1,577 1,583 1,589 1,595 1,601 1,607	46,000 46,100 46,100 46,200 46,200 46,300 46,300 46,400 46,400 46,500 46,500 46,600 46,600 46,700 46,600 46,900 46,900 47,000 47,000	2,273 2,279 2,285 2,291 2,297 2,303 2,309 2,315 2,321 2,327	58,000 58,100 58,100 58,200 58,200 58,300 58,300 58,400 58,400 58,500 58,500 58,600 58,700 58,700 58,700 58,800 58,900 59,000 59,000	2,993 2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047	70,000 70,100 70,100 70,200 70,200 70,300 70,300 70,400 70,500 70,500 70,500 70,600 70,700 70,800 70,700 70,800 70,900 71,000 71,000 71,000	3,713 3,719 3,725 3,731 3,737 3,743 3,749 3,755 3,761 3,767	82,000 82,100 82,100 82,200 82,200 82,300 82,300 82,400 82,400 82,500 82,500 82,600 82,500 82,700 82,600 82,700 82,800 82,900 82,900 83,000 83,000	4,433 4,439 4,445 4,451 4,457 4,463 4,469 4,475 4,481 4,487	9+,000 94,100 5,152 94,100 94,200 5,165 94,200 94,300 5,165 94,300 94,500 5,167 94,400 94,500 5,177 94,400 94,500 5,177 94,500 94,500 5,189 94,500 94,700 5,189 94,700 94,800 5,201 94,900 95,000 5,201 94,900 95,000 5,207
11,000 11,100 11,100 11,200 11,200 11,300 11,300 11,400 11,500 11,500 11,500 11,600 11,600 11,700 11,600 11,800 11,800 11,900 11,800 11,900 11,900 12,000	183 188 193 198 203 208 213 218 223 228	23,000 23,100 23,100 23,200 23,200 23,300 23,300 23,400 23,500 23,500 23,500 23,600 23,600 23,700 23,800 23,900 23,800 24,000 24,000	893 899 905 911 917 923 929 935 941	35,000 35,100 35,100 35,200 35,200 35,300 35,300 35,400 35,500 35,500 35,600 35,700 35,600 35,700 35,800 35,900 35,900 36,000 36,000	1,613 1,619 1,625 1,631 1,637 1,643 1,649 1,655 1,661 1,667	47,000 47,100 47,100 47,200 47,200 47,300 47,300 47,400 47,400 47,500 47,500 47,600 47,600 47,700 47,800 47,900 47,800 47,900 47,900 48,000	2,333 2,339 2,345 2,351 2,367 2,363 2,369 2,375 2,381 2,387	59,000 59,100 59,100 59,200 59,200 59,300 59,300 59,400 59,400 59,500 59,500 59,600 59,600 59,700 59,700 59,800 59,800 59,900 59,900 60,000	3,053 3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,107	71,000 71,100 71,100 71,200 71,200 71,300 71,300 71,400 71,400 71,500 71,500 71,600 71,500 71,600 71,700 71,800 71,800 71,900 71,900 72,000 72,000	3,773 3,779 3,785 3,791 3,797 3,803 3,809 3,815 3,821 3,827	83,000 83,100 83,100 83,200 83,200 83,300 83,300 83,400 83,400 83,500 83,600 83,700 83,600 83,700 83,800 83,900 83,800 84,000 84,000	4,493 4,499 4,505 4,511 4,517 4,523 4,529 4,535 4,541 4,547	95,000 95,100 5,213 95,100 95,200 5,219 95,200 95,300 5,225 93,300 95,400 5,225 93,300 95,400 5,225 93,400 95,000 5,243 98,700 95,000 5,243 98,700 95,800 5,256 98,900 96,000 5,261 98,900 96,000 5,261 95,900 96,000 5,267
12,000 12,100 12,100 12,200 12,200 12,300 12,300 12,400 12,400 12,500 12,500 12,600 12,600 12,700 12,800 12,800 12,900 12,900 13,000 13,000	233 239 245 251 257 263 269 275 281 287	24,000 24,100 24,100 24,200 24,200 24,300 24,300 24,400 24,400 24,500 24,500 24,600 24,700 24,800 24,800 24,900 24,900 25,000	953 959 965 971 977 983 989 995 1,001	36,000 36,100 36,100 36,200 36,200 36,300 36,300 36,400 36,500 36,500 36,500 36,600 36,700 36,800 36,700 36,800 36,900 36,900 36,900 37,000	1,673 1,679 1,685 1,691 1,697 1,703 1,709 1,715 1,721 1,727	48,000 48,100 48,100 48,200 48,200 48,300 48,300 48,400 48,400 48,500 48,500 48,600 48,700 48,800 48,800 48,900 48,900 49,000	2,393 2,399 2,405 2,411 2,417 2,423 2,429 2,435 2,441 2,447	60,000 60,100 60,100 60,200 60,200 60,300 60,300 60,400 60,400 60,500 60,500 60,600 60,600 60,700 60,700 60,800 60,900 60,900 60,900 61,000	3,113 3,119 3,125 3,131 3,137 3,143 3,149 3,155 3,161 3,167	72,000 72,100 72,100 72,200 72,200 72,300 72,300 72,400 72,500 72,500 72,500 72,500 72,600 72,700 72,700 72,800 72,800 72,900 72,900 73,000 73,000	3,833 3,839 3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887	84,000 84,100 84,100 84,200 84,200 84,300 84,300 84,400 84,400 84,500 84,500 84,600 84,600 84,700 84,800 84,900 84,900 85,000 84,900 85,000	4,553 4,559 4,565 4,571 4,577 4,583 4,589 4,595 4,601 4,607	98,000 66,100 5,273 96,100 96,200 5,79 96,200 96,300 5,285 96,300 96,300 5,285 96,400 96,500 5,297 98,600 96,600 5,307 98,600 96,700 5,309 98,700 96,800 5,315 98,800 96,900 5,321 98,900 97,000 5,327 97,000
13,000 13,100 13,100 13,200 13,200 13,300 13,300 13,400 13,400 13,500 13,600 13,600 13,600 13,700 13,700 13,800 13,800 13,900 13,900 14,000	293 299 305 311 317 323 329 335 341 347	25,000 25,100 25,100 25,200 25,200 25,300 25,300 25,400 25,500 25,500 25,600 25,700 25,700 25,800 25,900 26,000	1,013 1,019 1,025 1,031 1,037 1,043 1,049 1,055 1,061 1,067	37,000 37,100 37,100 37,200 37,200 37,300 37,300 37,400 37,500 37,500 37,500 37,600 37,600 37,700 37,800 37,900 37,800 37,900 37,900 38,000	1,733 1,739 1,745 1,751 1,757 1,763 1,769 1,775 1,781 1,787	49,000 49,100 49,100 49,200 49,200 49,300 49,300 49,400 49,500 49,500 49,500 49,600 49,600 49,700 49,700 49,800 49,800 49,900 49,900 50,000	2,453 2,459 2,465 2,471 2,477 2,483 2,489 2,495 2,501 2,507	61,000 61,100 61,100 61,200 61,200 61,300 61,300 61,400 61,500 61,500 61,500 61,600 61,700 61,800 61,700 61,800 61,900 62,000	3,173 3,179 3,185 3,191 3,197 3,203 3,209 3,215 3,221 3,227	73,000 73,100 73,100 73,200 73,200 73,300 73,300 73,400 73,500 73,500 73,500 73,600 73,700 73,700 73,700 73,800 73,900 74,000 74,000	3,893 3,899 3,905 3,911 3,917 3,923 3,929 3,935 3,941 3,947	85,000 85,100 85,100 85,200 86,200 85,300 85,300 85,400 85,400 85,500 85,500 85,600 85,600 85,700 85,900 85,900 86,900 86,000	4,613 4,619 4,625 4,631 4,637 4,643 4,649 4,665 4,661 4,667	97,000 97,100 5,333 97,200 97,200 5,334 97,200 97,200 5,335 97,300 97,400 5,345 97,400 97,500 5,357 97,500 97,600 5,357 97,600 97,600 5,358 97,600 97,700 5,369 97,700 97,800 5,375 97,800 97,800 5,381 97,900 98,000 5,381
14,000 14,100 14,100 14,100 14,200 14,200 14,300 14,400 14,400 14,500 14,600	353 359 365 371 377 383 389 395 401 407	26,000 26,100 26,100 26,100 26,200 26,200 26,300 26,400 26,400 26,500 26,600 26,600 26,600 26,600 26,600 26,900 26,900 26,900 26,700 26,700 26,700 26,700	1,073 1,079 1,085 1,091 1,097 1,103 1,109 1,115 1,121 1,127	38,000 38,100 38,100 38,200 38,300 38,300 38,300 38,400 38,500 38,500 38,600 38,700 38,700 38,800 38,800 38,900 38,900 39,000	1,793 1,799 1,805 1,811 1,817 1,823 1,829 1,835 1,841 1,847	50,000 50,100 50,100 50,200 50,200 50,300 50,300 50,400 50,400 50,500 50,500 50,600 50,600 50,700 50,800 50,900 50,900 51,000	2,513 2,519 2,525 2,531 2,537 2,543 2,543 2,549 2,555 2,561 2,567	62,000 62,100 62,100 62,100 62,200 62,200 62,300 62,300 62,400 62,500 62,500 62,500 62,600 62,700 62,800 62,800 62,900 62,900 63,000	3,233 3,239 3,245 3,251 3,257 3,263 3,269 3,275 3,281 3,287	74,000 74,100 74,100 74,100 74,100 74,200 74,300 74,300 74,400 74,500 74,500 74,500 74,600 74,600 74,800 74,800 74,900 75,000 75,000	3,953 3,959 3,965 3,971 3,977 3,983 3,989 3,989 4,001 4,007	86,000 86,100 86,100 86,200 86,200 86,300 86,300 86,400 86,400 86,500 86,600 86,700 86,600 86,900 86,600 87,000 86,900 87,000 87,000	4,673 4,679 4,685 4,691 4,697 4,703 4,709 4,715 4,721 4,727	98,000 98,100 5,393 98,100 98,200 5,398 98,200 98,200 5,405 98,300 98,400 5,417 98,500 98,600 5,417 98,600 98,600 5,423 98,600 98,600 5,423 98,600 98,600 5,423 98,600 98,600 5,431 98,600 99,000 5,441 98,900 99,000 5,447
15,000 15,000 15,100 15,100 15,200 15,200 15,300 15,400 15,500 15,500 15,600 15,600 15,700 15,700 15,800 15,900 16,000	413 419 425 431 437 443 449 455 461 467	27,000 27,100 27,100 27,100 27,200 27,200 27,300 27,400 27,500 27,500 27,500 27,600 27,700 27,700 27,800 27,900 27,900 27,900 28,000 27,900 28,000	1,133 1,139 1,145 1,151 1,157 1,163 1,169 1,175 1,181 1,187	39,000 39,100 39,100 39,200 39,200 39,300 39,300 39,500 39,500 39,500 39,500 39,600 39,700 39,800 39,900 39,900 39,900 39,900	1,853 1,859 1,865 1,871 1,877 1,883 1,889 1,895 1,901 1,907	51,000 51,000 51,100 51,200 51,200 51,300 51,400 51,500 51,500 51,500 51,600 51,700 51,800 51,800 51,900 51,900 51,900 51,900 51,900 51,900 51,900 51,900 51,900 51,900	2,573 2,579 2,585 2,591 2,597 2,603 2,609 2,615 2,627	63,000 63,100 63,100 63,200 63,200 63,300 63,300 63,400 63,500 63,600 63,600 63,700 63,700 63,800 63,800 63,900 63,900 64,000	3,293 3,299 3,305 3,311 3,317 3,323 3,329 3,335 3,341 3,347	75,000 75,100 75,100 75,200 75,200 75,300 75,300 75,400 75,500 75,500 75,600 75,700 75,600 75,900 75,800 75,900 75,900 76,000	4,013 4,019 4,025 4,031 4,037 4,043 4,049 4,055 4,061 4,067	87,000 87,100 87,100 87,200 87,200 87,300 87,300 87,400 87,500 87,600 87,500 87,600 87,600 87,700 87,700 87,800 87,900 88,000	4,733 4,739 4,745 4,751 4,757 4,763 4,769 4,775 4,781 4,787	99,000 99,100 5,453 99,100 99,200 5,469 99,200 99,300 5,466 99,300 99,400 5,477 99,500 99,500 5,477 99,500 99,600 5,489 99,700 99,800 5,489 99,700 99,800 5,455 99,800 99,900 5,550 99,900 99,909 5,550
16,000 16,100 16,200 16,200 16,300 16,400 16,500 16,500 16,500 16,500 16,500 16,500 16,500 16,500 16,900 16,900 16,900 16,900 16,900 16,900 16,900	473 479 485 491 497 503 509 515 521 527	28,000 28,100 28,100 28,200 28,200 28,300 28,300 28,400 28,400 28,500 28,600 28,600 28,700 28,700 28,700 28,900 28,900 28,900 29,000	1,193 1,199 1,205 1,211 1,217 1,223 1,229 1,235 1,241 1,247	40,000 40,000 40,100 40,100 40,200 40,200 40,300 40,300 40,400 40,500 40,600 40,600 40,700 40,600 40,700 40,800 40,900 40,800 40,900 40,900 41,000	1,913 1,919 1,925 1,931 1,937 1,943 1,949 1,955 1,961 1,967	52,000 52,100 52,100 52,200 52,200 52,200 52,300 52,400 52,400 52,600 52,600 52,600 52,600 52,800 52,800 52,800 52,800 52,800 52,800 52,900 52,900 53,000	2,633 2,639 2,645 2,651 2,657 2,663 2,669 2,675 2,681 2,687	64,000 64,100 64,100 64,100 64,200 64,200 64,300 64,300 64,600 64,500 64,500 64,500 64,500 64,500 64,500 64,500 64,900 64,900 64,900 64,900 65,000	3,353 3,359 3,365 3,371 3,377 3,383 3,389 3,395 3,401 3,407	76,000 76,000 76,000 76,000 76,200 76,200 76,300 76,400 76,500 76,600 76,600 76,700 76,800 76,800 76,900 76,900 76,900 77,000	4,073 4,079 4,085 4,091 4,097 4,103 4,109 4,115 4,121 4,127	88,000 88,100 88,100 88,200 88,200 88,300 88,400 88,400 88,500 88,500 88,600 88,700 88,800 88,900 88,900 88,900 88,900 88,900	4,793 4,799 4,805 4,811 4,817 4,823 4,829 4,835 4,841 4,847	

GENERAL INFORMATION FOR FORM 500

GEORGIA INCOME TAX FILING REQUIREMENTS

You are required to file a Georgia Income Tax return if you meet the following conditions:

			If your
	<u>Filin</u>	g Status	Income Exceeds
A.	Single, I	lead of Household or	
	Qualifyir	ng Widow(er)	
	1.	Under 65, not blind	\$5,000
	2.	Under 65, and blind	6,300
	3.	65 or over, not blind	6,300
	4.	65 or over, and blind	7,600
В.	Married	filing Joint	
	1.	Both under 65, not blind	\$8,400
	2.	One 65 or over, not blind	9,700
	3.	Under 65, both blind	11,000
	4.	Both 65 or over, not blind	11,000
	5.	One 65 or over, and blind	11,000
	6.	One 65 or over, and both b	olind 12,300
	7.	Both 65 or over, and blind	13,600
C.	Married	filing Separate	
	1.	Under 65, not blind	\$4,200
	2.	Under 65, and blind	5,500
	3.	65 or over, not blind	5,500
	4.	65 or over, and blind	6,800

RESIDENTS You are required to file a Georgia Income Tax Return if any of the following apply: (a) You are required to file a Federal income tax return; (b) You have income subject to Georgia income tax but not subject to Federal income tax; (c) Your income exceeds standard deduction and personal exemption(s). These requirements apply as long as your legal residence is Georgia even if you are temporarily absent from the State or live outside the State temporarily. A full year resident of Georgia is taxed on all income regardless of the source and regardless of where derived. The Georgia resident is allowed a credit for taxes paid to a nonresident state.

PART-YEAR RESIDENTS If you are a legal resident of Georgia for only a portion of the tax year, you are required to file a Georgia income tax return on Georgia Form 500 if you are required to file a Federal income tax return. Part-year residents are generally taxable only during the time they were residents of Georgia. A full explanation of how to compute the tax for part-year residents is given on page 12.

NONRESIDENTS If you are a nonresident who works in Georgia or who receives income from Georgia sources and are required to file a Federal income tax return you are required to file a Georgia income tax return on Georgia Form 500. If you are a legal resident of another state you are not required to file a Georgia Income Tax return if your only activity for financial gain

or profit in Georgia consists of performing services in Georgia for an employer where the remuneration for services performed does not exceed five percent of the income received in all places during the taxable year.

<u>FILING DATES</u> Calendar year taxpayers for 1998 are required to file on or before April 15, 1999. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.

EXTENSION OF TIME FOR FILING RETURN

There are two ways to obtain an extension for filing your Georgia Income Tax Return: 1) Georgia will accept a copy of the Federal extension attached to the Georgia return when filed; or 2) You may file an extension on Georgia Form IT 303. If Form IT 303 is used, it must be filed by the return due date.

An extension to file extends the filing date of the return. It does not extend the date for paying the tax. The tax must be paid by the statutory due date to avoid late payment penalty and interest. Georgia Form IT-560 may be used to pay the tax by the due date. Form IT-560 is available from any of the department offices listed on page 18 and the phone numbers on page 17.

If any amount is still owed when the return is filed, add 1/2 of 1 percent late pay penalty and 1 percent interest per month or fraction of a month from the statutory due date until paid.

AMENDED RETURNS

Form 500X cannot be used as an original return. It is to be used to correct a return which has already been filed. This form is available at any of the Regional Offices listed on page 18 and the phone numbers on page 17. Do not use Form 500 to amend or correct your return.



FEDERAL AUDIT

Whenever a Federal Audit or other Federal Adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting the changes to the Income Tax Division, Department of Revenue, P.O. Box 740385, Atlanta, Georgia 30374-0385. If you do not submit a return reflecting the change and the Commissioner receives the report from the United States Government, the Commissioner will make the assessment for tax due within five years from the date the report is received from the United States Government. If it is determined that there has been an overpayment of tax for the year, failure to notify the Commissioner within 180 days will result in the forfeiture of your right to any refund as a result of the change or correction.

GENERAL INFORMATION FOR FORM 500 (continued)

DELINQUENT RETURNS

An individual income tax return must be filed within three years from the date the tax is paid in order to receive a refund on any over-payment of tax. Returns filed after three years from the date the tax is paid are barred from refund by the statute of limitations. No exceptions are provided in the code.

MILITARY PERSONNEL

RESIDENTS. Military personnel whose home of record is Georgia or who otherwise are residents of Georgia are subject to Georgia income tax upon all income regardless of source or where earned, unless specifically exempt by Georgia law. The time for filing tax returns and payment of tax by members of the armed services of the United States returning from service outside the continental United States is extended without application to any time within a period of six months immediately following the return of the military person to the continental United States. No penalties or interest will accrue during this period.

NONRESIDENTS. Nonresident military personnel whose home of record is not Georgia and who are not otherwise a resident of Georgia, are not required to file a Georgia income tax return unless they have earned income from Georgia sources other than military pay. If they have earned income in Georgia from sources other than military pay, they are required to file Georgia Form 500, completing Schedule 3 on the back of the Form 500 schedule, page 4. Married nonresidents with income earned in Georgia may file either a separate return claiming themselves only, or a joint return claiming total personal exemption and credit for dependents, prorated per Schedule 3. Schedule 3 must be completed for computation of Georgia taxable income. (See instructions for part-year and nonresidents on page 12.)

INCOME FROM S CORPORATIONS

Georgia automatically recognizes an election granted by the Internal Revenue Service for S Corporations when the election is based on the Internal Revenue Code of 1986. All nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income or the election will be terminated by the Commissioner. Resident shareholders shall report their total S Corporation income. All distributions received by a shareholder from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

PARTNERSHIPS

All resident and nonresident partners must pay Georgia income tax on their portion of the Partnership's net Georgia income.

NONRESIDENT COMPOSITE FILING AND WITHHOLDING ON DISTRIBUTIONS

Effective January 1, 1994, withholding is required on any distribution made by Partnerships, Limited Liability Companies and S Corporations. As an alternative to withholding, the entity may file a composite return for its nonresident members. Use FORM IT-CR for composite filing. This form is available upon request. (See page 17 for ordering forms.) The entity may receive forms for registering for withholding by calling (404) 651-8651.

FORM 500 INSTRUCTIONS USE BLACK INK.

COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR GEORGIA TAX RETURN. YOUR COMPLETED FEDERAL RETURN CONTAINS INFORMATION NECESSARY FOR COMPLETING YOUR GEORGIA RETURN.

STEP 1 Name, address and Social Security Number.

LINES 1 - 3 Remove the mailing label from the inside of this booklet. If the information is correct, attach to this block. If the information is incorrect or you do not have a label, print or type your name, address (including apartment number) and Social Security Number in the space provided.

STEP 2 Residency, filing status and exemptions

LINE 4 If you were a resident of Georgia the entire year, regardless of temporary living arrangements, put #1 in the residency code box. If you were not a Georgia resident the entire year, put #2 in the residency code box and enter the dates. If you do not live in Georgia or one spouse is a resident and the other is not a resident, put #3 in the residency code box. Partyear residents and nonresidents must compute their Georgia taxable income using SCHEDULE 3 of Form 500, page 4.

LINE 5 You must use the same filing status you used on your Federal return. Write the letter for your status in the filing status box. If you filed as unmarried head of household or surviving widow(er) with a dependent child on your Federal return, write D in the filing status box.

LINE 6 Number of exemptions from Federal Form 1040 or 1040A. **LINE 7** List your dependents in the space provided on Form 500.

STEP 3 Income

LINE 8 From your Federal Form 1040, 1040A or 1040EZ enter your adjusted gross income. Do not use Federal taxable income.

LINE 9 Some forms of income are taxable by the Federal gov-

ernment but not taxable by Georgia and vice versa. If you have income that falls in this category, you must adjust your Federal adjusted gross income to determine your Georgia adjusted gross income. This is accomplished by explaining your adjustments on Schedule 1 on the Form 500 schedule, page 3. Enter the total adjustments from Schedule 1 on line 9. Income earned in another state as a Georgia resident is taxable for Georgia purposes. Credit for taxes paid to other states may apply. See line 17 instructions.

ADJUSTMENTS THAT MAY BE ADDED ARE:

- 1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
- 2. Loss carryovers from years when you were not subject to Georgia income tax.
- 3. Lump sum distributions reported on IRS Form 4972 from employee benefit plans.
- 4. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

ADJUSTMENTS THAT MAY BE SUBTRACTED ARE:

- 1. Georgia taxes all pensions of all residents. However, Georgia law provides a retirement income exclusion of up to \$12,000 per taxpayer provided one of two conditions is met:
 - (A) The taxpayer is 62 years of age or older, or
 - (B) The taxpayer is totally and permanently disabled and cannot work at all.

Under either condition, taxpayers must qualify on a separate basis. One spouse may not use any income attributable to the other spouse in the calculation of his/her retirement exclusion. The \$12,000 exclusion is not automatic and must be documented on Schedule 1 of Form 500, page 3. If property is jointly owned, income derived is allocated to each taxpayer at 50 percent of the total. Of the \$12,000 maximum exclusion per taxpayer, up to \$4,000 per taxpayer may be earned income.

Part-year or nonresidents must prorate the exclusion. You must enter the date of birth and/or the type and date of disability on Schedule 1 of Form 500, page 3 or the exclusion will not be allowed. Use worksheet on page 13 to compute the exclusion.

- 2. Interest, dividends on U.S. Government bonds and other U.S. obligations. NOTE: Interest received from the Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), and interest derived from repurchase agreements are not considered to be obligations of the United States and are taxable.
- Social Security or Railroad Retirement paid by the Railroad Retirement Board that are included in Federal Adjusted Gross Income.
- 4. Salaries and wages reduced from Federal taxable income because of the Federal jobs credit.
- 5. Individual Retirement Account withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.
- 6. Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.
- 7. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.
- 8. Georgia resident shareholders of Subchapter S corporations may make an adjustment to federal adjusted gross income for Subchapter S income where the Subchapter S election is not recognized by Georgia or by another State. The adjustment is allowed in order to avoid double taxation on this type of income. Therefore, this adjustment will be allowed only if tax was actually paid by the corporation to other state(s). In cases where the Subchapter S election is recognized by the other state(s) the income should not be subtracted. Credit for taxes paid to other states may apply. Refer to line 17 on page 8.
- 9. Dependents unearned income included in parents Federal Adjusted Gross Income.
- 10. Income tax refunds from states other than Georgia included in Federal Adjusted Gross Income. Be sure to indicate the applicable state. Do not subtract Georgia Income Tax Refunds included in Federal Adjusted Gross Income.
- 11. Income from any Fund, Program or System which is exempted by Federal law or treaty.
- 12. Teacher's Retirement The purpose of this adjustment is to allow a teacher retired from the Teachers Retirement System of Georgia to subtract contributions previously taxed by the State of Georgia. These are contributions paid between July 1, 1987, and December 31, 1989, provided such contributions were reported and taxes paid thereon.
- 13. Interest paid to Federal Retirees on Form 1099 INT under House Bills 3 and 90.

FORM 500 INSTRUCTIONS (continued)

STEP 4 Deductions

LINE 11a, b & c If you use the standard deduction on your Federal return, you must use the standard deduction on your Georgia return. Standard deductions are listed below. Do not use the standard deduction from your Federal Return.

Single/Head of Household \$2,300
Married Filing Joint \$3,000
Married Filing Separate \$1,500
Additional: Line 11b \$1,300

(The additional deduction applies if you are age 65 or older, or blind. It applies only if the standard deduction is used. The additional deduction can apply to you and/or your spouse. Enter your standard deduction on line 11c.)

NOTE: FILL IN EITHER LINE 11C OR 12, NOT BOTH

LINE 12 If you use itemized deductions on your Federal Return, you must use itemized deductions on your Georgia Return. Adjustments must be made for income taxes other than Georgia and investment interest which is for the production of income exempt from Georgia income tax. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the beginning point in computing Georgia itemized deductions.

LINE 13 Subtract either 11c or 12 from line 10 and enter on line 13.

LINE 14 Multiply the number in the block on Line 6 by \$2,700.

LINE 15 Subtract line 14 from line 13 and enter on line 15. If the number is negative, enter zero. THIS IS YOUR GEORGIA TAXABLE INCOME.

STEP 5 Tax Computation

LINE 16 Use your GEORGIA TAXABLE INCOME and the tax table on pages 9 and 10 to determine your tax. Make sure you determine your tax using your filing status. Enter tax on line 16.

LINE 17 Use Schedule 2 on page 3 of the Form 500 schedule. This line is used for reporting credits. Use this line if you're taking credit for income taxes paid to states other than Georgia. No credit for taxes paid to other state(s) will be allowed unless a copy of the other state(s) income tax return is attached. Use the worksheet on page 11 for the computation of other state(s) tax credit for full and part-year residents. If you paid tax to more than one state, use the total of other state income to compute the credit. No credit is allowed for income earned in another state if that income was not taxed by the other state. Your credit may be less than the tax paid to the other state(s).

Low Emission Vehicle Credit - Refer to Georgia Code Section 48-7-40.15 Credit is up to \$1500 for the purchase or lease of a new low emission vehicle or the conversion of a standard vehicle to a Low Emission Vehicle. Certification from the dealership and the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision.

Employer's Credit for Basic Skills Education - Refer to Georgia Code Section 48-7-41

Employer's Credit for Approved Employee Retraining - Refer to Georgia Code Section 48-7-40.5

Employer's New Jobs Tax Credit - Refer to Georgia Code Section 48-7-40

Employer's Credit for Providing or Sponsoring Child Care for Employees - Refer to Georgia Code Section 48-7-40.6

Manufacturer's Investment Tax Credit - Refer to Georgia Code Sections 48-7-40.2 .3 and .4.

Georgia Rural Physician Tax Credit - Refer to Georgia Code Section 48-7-29.

Optional Investment Tax Credit - Refer to Georgia Code

Section 48-7-40.7, 40.8, 40.9. Attach schedule showing computation of credits.

LINE 18 Subtract line 17 from line 16 and enter on line 18. If zero or less enter zero.

LINE 19 This line is for Georgia Income Tax Withheld. Enter the total Georgia tax shown on withholding statements. <u>These statements must be attached to your return or your withholding tax will not be allowed.</u>

LINE 20 Enter your total estimated payments on line 20. Be sure to include the amount credited from your previous year tax return and any prepayments (Form 560) from requests for extensions.

LINE 21 You may be eligible for low income credit if your Federal Adjusted Gross Income is less than \$20,000. Use the worksheet on page 11 to compute the credit and enter on line 21. All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

LINE 22 DO NOT WRITE ON THIS LINE. This line is for Department use only.

LINE 23 Add lines 19, 20 and 21c and enter the total on line 23.

LINE 24 If the tax on line 18 is greater than the credits on line 23, subtract line 23 from line 18 and enter the BALANCE DUE on line 24.

LINE 25 If the credits on line 23 are greater than the tax on line 18, subtract line 18 from line 23 and enter the OVERPAYMENT on line 25.

LINE 26 Enter the amount you want credited to 1999 estimated income tax on line 26.

LINES 27 AND 28 Refer to page 3 for details and enter the amount of your contributions. *No contribution of less than \$1 can be processed.*

LINE 29 Enter the estimated penalty from Form 500UET.

LINE 30 Add lines 24, 27, 28 and 29 and enter the total balance due on line 30. Make your check payable to the **GEORGIA INCOME TAX DIVISION.**

INSTALLMENT PAYMENTS If you cannot pay the full amount shown on line 30 when you file, you may ask to make monthly installment payments. Interest and late payment penalties will apply to any tax amount not paid by April 15, 1999, even if your request to make installment payments is granted. Before requesting an installment payment plan, you should consider less costly alternatives, such as a bank loan.

To apply for an installment payment plan, complete and file your return by the return due date. To limit the interest and penalty charges, pay as much of the tax as possible before April 15. When you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396.

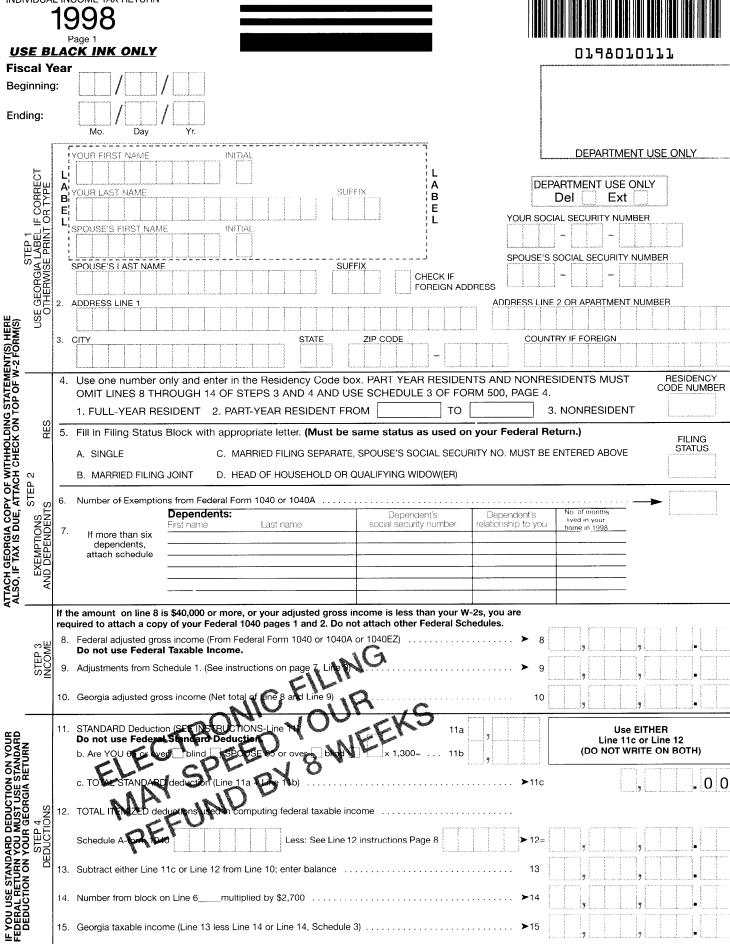
LINE 31 Enter the amount to be **REFUNDED TO YOU**-line 25 minus lines 26, 27, 28 and 29, if applicable.

SIGN HERE You are required to sign your return in the space provided at the bottom of Form 500, page 2. If filing a joint return, both you and your spouse are required to sign. Tax preparers who completed your return are required to sign in the space provided and print their Social Security or Federal identification number beside their signature. You may give your preparer the authority to discuss your return with the Department by initialing the box.

FEDERAL RETURN

If the amount on line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you are required to attach a copy of your Federal Form 1040 or 1040A, pages 1 and 2. Do not attach other Federal schedules.

GEORGIA FORM 500 INDIVIDUAL INCOME TAX RETURN





0149010151

		Social Security Number]-[-					
	1	Georgia Taxable Income (Amount from Line 15)				,							
	16.	Tax (Use Tax Table on pages 9 and 10)	≻1	16		,		7					
	17.	Credits (Enter total but not more than the amount shown on Line 16) From Schedule 2 page	17		,[Jy						
	18.	Balance (Line 16 less Line 17) if zero or less than zero enter zero	ine 17) if zero or less than zero enter zero 18										
	19.	GEORGIA INCOME TAX WITHHELD (attach withholding statements)	≻1	19	1	,		,					
	20.	Estimated tax for 1998 and Form IT-560.	≻2	20		9		,					
	21.	Low Income Credit (See worksheet on page 11) ➤ 21a x 21b	≻2	21c		5		,					
z	22.	Department use only	≻2	22		3		*					
STEP 5 COMPUTATION	23.	Total prepayment credits (Add Lines 19, 20, and 21C)	≻2	23				4					
STEP	24.	If Line 18 exceeds Line 23 enter BALANCE DUE STATE	≻2	24		4		*					
ΤĀ	25.	If Line 23 exceeds Line 18 enter OVERPAYMENT amount	≻2	25									
	26.	Amount to be credited to 1999 ESTIMATED TAX	ited to 1999 ESTIMATED TAX▶26										
	27.	Georgia Nongame-Endangered Wildlife Conservation Fund	a Nongame-Endangered Wildlife Conservation Fund										
	28.	Georgia Children and Elderly Fund	nd Elderly Fund										
	29.	(No gift of less than \$1.00 can be processed) Form 500 UET (Estimated Tax Penalty)											
	30.	Add Lines 24, 27, 28, and 29 (Balance due)		30		19 1							
	31.	Amount to be refunded. Line 25 minus Lines 26, 27, 28, and 29 if applicable		31				,					
	OV	GEORGIA INCOME TAX DIVISION /ERPAYMENTS P.O. BOX 740380 PAYMENT ATLANTA, GEORGIA 30374-0380	rs and other		-		P.O.	BOX 74	TAX DIVI: 0399 \ 30374-				
		Under penalty of perjury, I declare that I have examined this return, including accompanying schit is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is											
	YOL	UR SIGNATURE											
	X	DATE		DA'	YTIM	E PH	ONE N	UMBER					
	SPO	DUSE'S SIGNATURE						aling this					
SIGN HERE	X	DATE /				[Departr discuss	ment of R this tax	ne Georgia levenue to return with ned below.	1			
	SIG	NATURE OF PREPARER IF OTHER THAN TAXPAYER DATE				SECI PARE		OR FEI N	UMBER				
	X	personage and grant and an artist and a second a second and a second and a second and a second and a second a	7/11										



0149010131

Name: Social Security Number	:
SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (see pa	ge 7 of instructions)
ADDITIONS TO INCOME	
Interest on Non-Georgia Municipal and State Bonds	. \$
2. Lump Sum Distributions	. \$,
3. Other (specify)	. \$,,
4. Total Additions (enter sum of lines 1-3 here)	- \$,
SUBTRACTIONS FROM INCOME	
5. Retirement Income Exclusion	
(See Retirement income exclusion worksheet page 13.) Type of Disability: A. Self: Date of Birth // // Date of Disability: // //	
Date of Disability.	\$
Type of Disability:	
B. Spouse: Date of Birth Date of Disability:	\$,,
6. Social Security Benefits (Taxable Portion)	- \$
7. Dellared Detirement Denefite (Tayahla Destion)	_
7. Railroad Retirement Benefits (Taxable Portion)	• \$
8. Interest on United States Obligations	- \$
9. Other (specify)	. \$, , ,
10. Total Subtractions (enter sum on Lines 5-9 here)	•
10. Total oubtractions (circli sum on Lines 5 o nero).	. • 19 19 19
11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1) (+ or -)	· \$
SCHEDULE 2 CREDITS FOR LINE 17 PAGE 2	
1. Other State Credit (see worksheet, page 11)	
2. Rural Physicians Credit	\$
	•
3. Low Emission Vehicle Credit	
Pass Through Credits from Ownership of S Corporation or Partnership Interest: 4. Employer's Credit for Basic Skills Education	\$
Employer's Credit for Approved Employee Retraining	\$
6. Employer's New Jobs Credit	•
o. Employer's New Jobs Credit	7
7. Employer's Credit for Providing or Sponsoring Childcare for Employees	\$
8. Investment Tax Credit	\$
9. Optional Investment Tax Credit	\$
	having landerendowerd been derestationed beautifusion
10. Enter the Total of Lines 1 through 9 here and on Line 17 page 2	\$, ,



0198010141

	ITTT		
Social Security Number:		200	

SCHEDULE 3 COMPUTATION OF GEORGIA TA Income earned in another state as a Georgia residen	XABLE INCOME FOR PAI t is taxable. See other state of	RT-YEAR RESIDENTS AND credit, page 8, line 17, and pag	NONRESIDENTS ge 11.
DO NOT USE LINES 8 THROUGH 14-PAGE 1, F	FORM 500	I	1
	Federal Income as shown on Return COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C
1. Wages, Salaries, Tips, Etc			 ,
2. Interest and Dividends		, , , , , , , , , , , , , , , , , , , ,	
3. Business Income or (loss)	- [], []],	, , ,	
4. Other Income or (loss)	, ,	, , ,	
5. Total Income: Total Lines 1 through 4		7	, , , , , , , , , , , , , , , , , , , ,
Adjustments to Income:			
6. Total from Federal Form 1040	, ,		, , , , , , , , , , , , , , , , , , , ,
7. Total from Form 500 Schedule 1 page 3 (see instructions Line 9, page 7)	,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,
Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7		, , , , , , , , , , , , , , , , , , , ,	, , ,
9. RATIO: Divide Line 8, Column C by Line 8 Column Enter percentage		%	Not to exceed 100%
Itemized or Standard Deduction (see instructions for Line 10, page 12)		, , , , , , , , , , , , , , , , , , , ,	
11. Personal Exemption from form 500 page 1, line 6	6, multiplied by \$2700		
12. Total Deductions and Exemptions: Add Lines 10	and 11		Incomed technological fractional and a second secon
13. Multiply Line 12 by Ratio on Line 9 and enter res	ult		
 Georgia Taxable Income: Subtract Line 13 from L Enter here and on Line 15, Page 1 of Form 500. 			

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

This amount should be on line 16, Form 500 GEORGIA INCOME TAX TABLE

	ne 15 n 500 is		Married filing jointly			ne 15 n 500 is		Married filing jointly			e 15 500 is		Married filing jointly			ne 15 n 500 is		Married filing jointly			ne 15 n 500 is		Married filing jointly		If lin of Form	e 15 500 is		Married filing jointly	
At Least	But Less Than	Single	or Head of	Married filing Separately	At Least	But Less Than	Single		Married fifing Senarately	At Least	But Less Than	Single	or Head of	Married filing Separately	At Least	But Less Than	Single	or Head of Household	Married filing Separately	At Least	But Less Than	Single	or Head of	Morried filing Separately	At Least	But Less Than			
Louis		Jiligic ▼	TOUSEIUIU	▼ V	9.0		ymgic ▼	Tiouseriolu	▼		000	Jingie 🔻	Tiousenina	V		000	Jg.c	IIOUSEIIOIG	V		000	Jy.c	Tidescribid	_		000	yg.c	TIOUSCHOIL	V
\$ 0 100	100 200	0	0	0	9,000 9,100	9,100 9,200	353 359	292 297	413 419		18,100	893 899	823 829	953 959	27,000	27,100 27,200	1,433	1,363	1,493 1,499	36,000	36,100 36,200			2,033 2,039		45,100 45,200			2,573 2,579
200	300	2	2	2	9,200	9,300	365	302 307	425	18,200	18,300	905 911	835 841	965	27,200	27,300	1,445	1,375	1,505	36,200	36,300 36,400	1,985	1,915	2,045	45,200	45,300	2,525	2,455	2,585
300 400	400 500	3	3		9,300 9,400	9,400 9,500	371 377	312	437	18,300 18,400	18,500	917	847	977	27,400	27,400 27,500	1,457	1,387	1,511 1,517	36,400	36,500	1,997	1,927	2,057	45,400	45,400 45,500	2,537	2,467	2,597
500 600	600 700	5 6	5 6	8	9,500 9,600	9,600 9,700	383 389	317 322	449	18,500 18,600	18,700	923 929	853 859	983 989	27,600	27,600 27,700	1,469	1,399	1,523 1,529	36,600	36,600 36,700	2,009	1,939	2,063 2,069	45,600	45,600 45,700	2,549	2,479	2,603 2,609
700 800	800 900	7 9	7 8	10 12	9,700 9,800	9,800 9,900	395 401	327 332	461	18,700 18,800	18,900	935 941		995 1,001	27,800	27,800 27,900	1,481	1,411		36,800	36,800 36,900	2,021	1,951	2,075 2,081	45,800	45,800 45,900	2,561	2,491	2,621
900	1,000	11	9	14	9,900	10,000	407	337	467	18,900		947	877	1,007		28,000 000	1,487	1,417	1,547	36,900 37 ,	37,000	2,027	1,957	2,087	45,900 46.	46,000	2,567	2,497	2,627
1,000	1,100	13	11	16	10,000	10,100	413	343		19,	19,100	953		1,013	28,000	28,100				37,000	37,100			2,093	46,000	46,100			
1,100 1,200	1,200	15 17	13 15		10,100 10,200	10,200 10,300	419 425	349 355		19,100 19,200		959 965			28,200	28,200 28,300	1,505	1,435	1,559 1,565	37,200	37,200 37,300	2,045	1,975		46,200	46,200 46,300	2,585	2,515	
1,300 1,400	1,400 1,500	19 21	17 19			10,400 10,500	431 437	361 367		19,300 19,400		971 977		1,031		28,400 28,500			1,571 1,577		37,400 37,500					46,400 46,500			2,651 2,657
1,500 1,600	1,600 1,700	23	21 23	26	10,500	10,600 10,700	443 449	373 379	503	19,500	19,600 19,700	983 989	913		28,500	28,600 28,700	1,523	1,453	1,583 1,589	37,500	37,600 37,700	2,063	1,993		46,500	46,600 46,700	2,603	2,533	2,663 2,669
1,700	1,800	25 27 29	25 27	32	10,700	10,800	455 461	385 391	515	19,700	19,800 19,900	995	925		28,700	28,800 28,900	1,535	1,465	1,595	37,700	37,800 37,900	2,075	2,005	2,135	46,700	46,800 46,900	2,615	2,545	2,675
1,900	2,000	31	29	35		11,000	467	397		19,900	20,000			1,067	28,900	29,000			1,607	37,900	38,000	2,087	2,017	2,147	46,900	47,000			
2,000	2,100	33	31	41		11,100	473	403	533	20,	20,100	1 013	943	1,073		000 29,100	1 553	1 483	1 613		000 38,100	2 093	2 023	2 153	47,	000 47,100	2 633	2 563	2 693
2,100	2,200	35 37	33	44	11,100	11,200	479 485	403 409 415	539	20,100	20,200	1,019	949	1,073	29,100	29,200 29,300	1,559	1,489	1,619	38,100	38,200 38,300	2,099	2,029	2,159	47,100	47,100 47,200 47,300	2,639	2,569	2,699
2,200	2,300	40	35 37	50	11,300	11,300	491	421	551	20,300	20,400	1,031	961	1,091	29,300	29,400	1,571	1,501	1,631	38,300	38,400	2,111	2,041	2,171	47,300	47,400	2,651	2,581	2,711
2,400 2,500	2,500 2,600	43 46	39 41	57	11,500	11,500 11,600	497 503	427 433	563	20,500	20,500 20,600	1,043	973	1,103	29,500	29,500 29,600	1,583	1,513	1,643	38.500	38,600	2.123	2.053	2.183	47,500	47,500 47,600	2,663	2,593	2,723
2,600 2,700	2,700 2,800	49 52	43 45			11,700 11,800	509 515	439 445	569 575		20,700 20,800			1,109 1,115	29,700	29,700 29,800	1,595	1,525	1,655	38,600 38,700	38,700 38,800	2,129 2,135	2,059 2,065	2,189 2,195	47,700	47,700 47,800	2,675	2,605	2,735
2,800 2,900	2,900 3,000	55 58	47 49			11,900 12,000	521 527	451 457	581 587		20,900			1,121 1,127		29,900 30,000				38,800	38,900 39,000	2,141	2,071	2,201		47,900 48,000			
-	000				12,	000				21,	000				30,	000				39,	000				48,	000			
3,000 3,100	3,100 3,200	61 64	51 54			12,100 12,200	533 539	463 469			21,100 21,200				30,100	30,100 30,200	1,619	1,549	1,673 1,679	39.100	39,100 39,200	2.159	2.089	2.219	48,100	48,100 48,200	2,699	2,629	2,759
3,200 3,300	3,300 3,400	67 70	57 60			12,300 12,400	545 551	475 481			21,300 21,400				30,200 30,300	30,300 30,400	1,625 1,631	1,555 1,561	1,685 1,691	39,200 39,300	39,300 39,400	2,165 2,171	2,095	2,225 2,231		48,300 48,400			
3,400 3,500	3,500 3,600	73 76	63 66	93	12,400	12,500 12,600	557 563	487 493	617	21,400	21,500 21,600	1,097	1,027	1,157	30,400	30,500 30,600	1,637	1,567	1,697	39,400	39,500 39,600	2,177	2,107	2,237	48,400	48,500 48,600	2,717	2,647	2,777
3,600 3,700	3,700 3,800	79 82	69 72	102	12,600	12,700	569 575	499 505	629	21,600	21,700 21,800	1,109	1,039	1,169	30,600	30,700 30,800	1,649	1,579	1,709 1,715	39,600	39,700 39,800	2,189	2,119	2,249	48,600	48,700 48,800	2,729	2,659	2,789 2,795
3,800	3,900	86	75	112	12,800	12,900	581	511	641	21,800	21,900	1,121	1,051	1,181	30,800	30,900	1,661	1,591	1,721	39,800	39,900	2,201	2,131	2,261	48,800	48,900	2,741	2,671	2,801
3,900 4. C	4,000	90	78	117		13,000 000	587	517	647	21,900 22,	22,000 DOO	1,12/	1,057	1,187	_	31,000 000	1,667	1,597	1,727	40,	40,000 DOO	2,207	2,137	2,267	48,900	49,000] 000	2,747	2,6//	2,807
4,000	4,100	94 98	81 84	122	13,000	13,100	593 599	523 529		22,000	22,100 22,200				31,000	31,100				40,000	40,100 40,200					49,100 49,200			
4,100 4,200	4,200 4,300	102	87	132	13,200	13,200	605	535	665	22,200	22,300	1,145	1,075	1,205	31,200	31,300	1,685	1,615	1,745	40,200	40,300	2,225	2,155	2,285	49,200	49,300	2,765	2,695	2,825
4,300 4,400	4,400 4,500	106 110	90 93	142	13,400	13,400 13,500	611 617	541 547	677	22,400	22,400 22,500	1,157	1,087	1,217	31,400		1,697	1,627	1,751 1,757	40,400	40,400 40,500	2,237	2,167	2,297	49,400	49,400 49,500	2,777	2,707	2,837
4,500 4,600	4,600 4,700	114 118	96 99	152	13,600	13,600 13,700	623 629	553 559	689	22,600	22,600 22,700	1,169	1,099	1,229	31,600	31,600 31,700	1,709	1,639	1,763 1,769	40,600	40,600 40,700	2,249	2,179	2,303 2,309	49,600	49,600 49,700	2,789	2,719	2,849
4,700 4,800	4,800 4,900	122 126	102 105	157 162		13,800 13,900	635 641	565 571	701	22,800	22,800 22,900	1,181	1,111	1,241	31,800	31,800 31,900	1,721	1,651		40,800	40,800 40,900	2,261	2,191	2,321	49,800	49,800 49,900	2,801	2,731	2,861
4,900	5,000 000	130	108	167	-	14,000 000	647	577	707	22,900 23 ,	23,000	1,187	1,117	1,247		32,000 000	1,727	1,657	1,787	40,900	41,000	2,267	2,197	2,327	49,900 50.	50,000	2,807	2,737	2,867
5,000	5,100	134	112		14,000	14,100	653	583	713	23,000	23,100	1,193	1,123	1,253	32,000	32,100	1,733	1,663	1,793	41,000	41,100	2,273	2,203	2,333	50,000	50,100	2,813	2,743	2,873
5,100 5,200	5,200 5,300	138 142	116 120	185		14,200 14,300	659 665	589 595	719 725	23,100 23,200	23,200 23,300 23,400	1,199 1,205	1,129 1,135	1,259	32,100 32,200	32,200 32,300	1,739 1,745	1,669	1,799 1,805	41,100 41,200	41,200 41,300	2,279	2,209 2,215	2,339 2,345	50,100 50,200	50,200	2,819 2,825	2,749 2,755	2,879
5,300 5,400	5,400 5,500	147 152	124 128	191 197		14,400 14,500	671 677	601 607	737	123 400	23 500 I	1 2171	1 147	11 277	L 32 400	32 500	11 757	11687	IT X17	41 400	41 500	12 2971	2 227	12 357 1	50 AOO	50 500 1	128371	2 /6/ 1	12847
5,500 5,600	5,600 5,700	157 162	132 136			14,600 14,700	683 689	613 619	743 749	23,500 23,600	23,600 23,700 23,800 23,900	1,223 1,229	1,153 1,159	1,283	32,500 32,600	32,600 32,700	1,763 1.769	1,693	1,823 1.829	41,500 41,600	41,600 41,700	2,303	2,233	2,363 2,369	50,500 50,600	50,600 50,700	2,843 2.849	2,773 2,779	2,903
5,700 5,800	5,800 5,900	167 172	140 144	215	14,700	14,800 14,900	695 701	625 631	755 761	23,700	23,800	1,235	1,165	1,295	32,700 32,800	32,800	1,775	1,705	1,835	41,700	41,800	2,315	2,245	2,375 2,381	50,700 50,800	50,800 50,900	2,855 2.861	2,785 2,791	2,915
5,900	6,000	177	148	227	14,900	15,000	707	637	767	23,900	24,000	1,247	1,177	1,307	32,900	33,000	1,787	1,717	1,847	41,900	42,000	2,327	2,257	2,387	50,900	51,000	2,867	2,797	2,927
6,000		182	152	233		15,100	713	643	773	24, 24,000	24,100	1,253	1,183	1,313	33,000	000 33,100	1,793	1,723	1,853	42,000	000 42,100	2,333	2,263	2,393	51, 000	51,100	2,873	2,803	2,933
6,100 6,200	6,200	187 192	156 160	239	15,100	15,200 15,300	719 725	649 655	779 785	24,100 24,200	24,200 24,300	1,259 1,265	1,189 1,195	1,319 1.325	33,100 33,200	33,200 33,300	1,799 1.805	1,729 1.735	1,859 1.865	42,100 42,200	42,200 42,300	2,339	2,269	2,399 2,405	51,100 51,200	51,200 51,300	2,879 2.885	2,809 2.815	2,939 2,945
6,300 6,400	6,400 6,500	197 202	164 168	251	15,300	15,400	731 737	661 667	791 797	24,300	24,400	1,271	1,201	1,331	33,300	33,400	1,811	1,741	1,871	42,300	42,400	2,351	2,281	2,411	51,300	51,400	2,891	2,821	2,951
6,500 6,600	6,600 6,700	207	172 176	263	15,500	15,600 15,700	743 749	673 679	803	24,500	24,600 24,700 24,800 24,900 25,000	1,283	1,213	1,343	33,500	33,600	1,823	1,753	1,883	42,500	42,600	2,363	2,293	2,423	51,500	51,600	2,903	2,833	2,963
6,700	6,800	217	180	275	15,700	15,800	755	685	815	24,700	24,800	1,295	1,225	1,355	33,700	33,800	1,835	1,765	1,895	42,700	42,800	2,375	2,305	2,435	51,700	51,800	2,915	2,845	2,975
6,800 6,900	6,900 7,000	222 227	184 188			15,900 16,000	761 767	691 697	827	24,800	25,000	1,307	1,237	1,367	33,900	34,000	1,847	1,777	1,907	42,900	43,000	2,387	2,317	2,447	51,900	52,000	2,927	2,857	2,987
7,0	7,100	233	192	293		16,100	773	703		25,	25,100				34,	000				43,	000				52,	000			
7,100	7,200	239	197	299	16,100	16,200	779	709	839	25,100	25,200	1,319	1,249	14 270	24 100	24 200	1 050	1 700	4 040	42 100	42 200	10 200	2220	0.450	E0 100	E2 200 i	വരവ	2 060	2 200 1
7,200 7,300	7,300 7,400	245 251	202	311	16,300	16,300 16,400	785 791	715 721	851	25,300	25,300 25,400	1,331	1,261	1,385	34,300	34,400	1,871	1,801	1,931	43,300	43,400	2,405	2,341	2,405	52,200	52,300 52,400 52,500 52,600 52,700 52,800	2,951	2,881	3,011
7,400 7,500	7,500 7,600	257 263	212 217	323	16,500	16,500 16,600	797 803	727 733	863	25,500	25,500 25,600	1,343	1,273	1,397 1,403	34,400 34,500	34,500 34,600	1,877 1,883	1,807 1,813	1,937 1,943	43,400 43,500	43,500 43,600	2,417 2,423	2,347 2,353	2,477 2,483	52,400 52,500	52,500 52,600	2,957 2,963	2,887 2,893	3,017
7,600 7,700	7,700 7,800	269 275	222 227	335	16,700	16,700 16,800	809 815	739 745	875	25,700	25,700 25,800	1,355	1,285	1,409 1,415	34,600 34,700	34,700 34,800	1,889 1,895	1,819 1,825	1,949 1,955	43,600 43,700	43,700 43,800	2,429 2,435	2,359 2,365	2,489 2,495	52,600 52,700	52,700 52,800	2,969 2,975	2,899 2,905	3,029 3,035
7,800 7,900	7,900	281 287	232 237	341	16,800	16,900 17,000	821 827	751 757	881	25,800	25,900 26,000	1,361	1,291	[1,421	34,600	34,900	11,901	1,001	1,961	43,000	43,900 44,000	12,441	2,3/1	£,501	52,600	52,900 53,000	2,901	2,911	3,041
8,0	000				17,	000				26,	000				35,	000				44,	000				53,	000			
8,000 8,100	8,100 8,200	293 299	242 247			17,100 17,200	833 839	763 769	899	26,100	26,100 26,200	1,379	1,309	1,439	35,100	35,200	1,919	1,849	1,979	44,100	44,200	2,459	2,389	2,519	53,100	53,100 53,200	2,999	2,929	3,059
8,200 8,300	8,300 8,400	305 311	252 257	365	17,200	17,300 17,400	845 851	775 781	905	26,200	26,300 26,400	1,385	1,315	1,445	35,200	35,300	1,925	1,855 1,861	1,985 1,991	44,200 44,300	44,300 44,400	2,465 2,471	2,395 2,401	2,525 2,531	53,200 53,300	53,300 53,400	3,005 3,011	2,935 2,941	3,065 3,071
8,400 8,500	8,500 8,600	317 323	262 267	377	17,400	17,500 17,600	857 863	787 793	917	26,400	26,500 26,600	1,397	1,327	1,457	35,400	35,500	1,937	1,867	1,997	44,400	44,500	2,477	2,407	2,537	53,400	53,500	3,017	2,947	3,077
8,600	8,700	329	272	389	17,600	17,700	869	799	929	26,600	26,700 26,800	1,409	1,339	1,469	35,600	35,700 35,800	1,949	1,879	2.009	44.600	44,700 44,800	2.489	2.419	2.549	53,600	53,700 53,800	3,029	2,959	3,089
8,700 8,800	8,800 8,900	335 341	277 282	401	17,800	17,800	875 881	805 811	941	26,800	26,900	1,421	1,351	1,481	35,800	35,900	1,961	1,891	2,021	44,800	44,900	2,501	2,431	2,561	53,800	53,900	3,041	2,971	3,101
8,900	9,000	347	287	407	17,900	18,000	887	817	947	26,900	27,000	1,427	1,357	1,487	35,900	36,000	1,967	1,897	2,027	44,900	45,000	2,507	2,437	2,567	53,900	54,000	3,047	2,977	3,107

This amount should be on line 16, Form 500 GEORGIA INCOME TAX TABLE

H line 15 Married	If line 15 Married	If time 15 Married	If line 15 Married	If the 15 Married	If line 15 Married
of Form 500 is filing jointly	of Form 500 is filing jointly	of Form 500 is	of Form 500 is	of Form 500 is	of Form 500 is
At But Less Head of filing	At But Less Head of filing	At But Less Head of filing	or Married At But Less Head of filing	or Married At But Less Head of filing	or Married At But Less Head of filing
Least Than Single Household Separately	Least Than Single Household Separately	Least Than Single Household Separately	Least Than Single Household Separately	Least Than Single Household Separately	Least Than Single Household Separately 99.000 V
54,000 54,100 3,053 2,983 3,113 54,100 54,200 3,059 2,989 3,119	63,000 63,100 3,593 3,523 3,653	72,000 72,100 4,133 4,063 4,193	81,000 81,100 4,673 4,603 4,733	90,000 90,100 5,213 5,143 5,273	99,000 99,100 5,753 5,683 5,813
54,200 54,300 3,065 2,995 3,125	63,200 63,300 3,605 3,535 3,665	72,100 72,200 4,139 4,069 4,199 72,200 72,300 4,145 4,075 4,205	81,200 81,300 4,685 4,615 4,745	90,100 90,200 5,219 5,149 5,279 90,200 90,300 5,225 5,155 5,285 90,300 90,400 5,231 5,161 5,291	99,100 99,200 5,759 5,689 5,819 99,200 99,300 5,765 5,695 5,825 99,300 99,400 5,771 5,701 5,831
54,400 54,500 3,077 3,007 3,137	63,400 63,500 3,617 3,547 3,677	72,300 72,400 4,151 4,081 4,211 72,400 72,500 4,157 4,087 4,217 72,500 72,600 4,163 4,093 4,223	81,400 81,500 4,697 4,627 4,757	90,400 90,500 5,237 5,167 5,297	99,400 99,500 5,777 5,707 5,837
54,600 54,700 3,089 3,019 3,149 64,700 54,900 3,089 3,019 3,149	63,600 63,700 3,629 3,559 3,689 63,700 63,800 3,629 3,559 3,689	72,500 72,500 4,163 4,093 4,223 72,600 72,700 4,169 4,099 4,229	81,600 81,700 4,703 4,633 4,763 81,600 81,700 4,709 4,639 4,769	90,500 90,600 5,243 5,173 5,303 90,600 90,700 5,249 5,179 5,309	99,500 99,600 5,783 5,713 5,843 99,600 99,700 5,789 5,719 5,849 99,700 99,800 5,795 5,725 5,855
54,800 54,900 3,101 3,031 3,161	63,800 63,900 3,641 3,571 3,701	72,600 72,700 4,169 4,099 4,229 72,700 72,800 4,175 4,105 4,235 72,800 72,900 4,181 4,111 4,241 72,900 73,000 4,187 4,117 4,247	81,800 81,900 4,711 4,651 4,781 81,800 82,000 4,721 4,651 4,781	90,600 90,700 5,249 5,179 5,309 90,700 90,800 5,255 5,185 5,315 90,800 90,900 5,261 5,191 5,321	99,800 99,900 5,801 5,731 5,861 99,900 99,999 5,807 5,737 5,867
55,000	64,000	73,000	82,000	91,000	33,300 33,333 3,007 3,737 3,007
155,100 55,200 3,119 3,049 3,179	64.100 64.200 3.659 3.589 3.719	73,000 73,100 4,193 4,123 4,253 73,100 73,200 4,199 4,129 4,259	82.100 82.200 4.739 4.669 4.799	91.100 91.200 5.279 5.209 5.339	100,000 or over 5,810+ 5,740+ 5,870+
55,200 55,300 3,125 3,055 3,185 55,300 55,400 3,131 3,061 3,191	64,200 64,300 3,665 3,595 3,725 64,300 64,400 3,671 3,601 3,731	73,200 73,300 4,205 4,135 4,265 73,300 73,400 4,211 4,141 4,271	82,200 82,300 4,745 4,675 4,805 82,300 82,400 4,751 4,681 4,811	91,200 91,300 5,285 5,215 5,345 91,300 91,400 5,291 5,221 5,351	Plus 6% of the amount over \$100,000
55,400 55,500 3,137 3,067 3,197 55,500 55,600 3,143 3,073 3,203	64,400 64,500 3,677 3,607 3,737 64,500 64,600 3,683 3,613 3,743	73,400 73,500 4,217 4,147 4,277 73,500 73,600 4,223 4,153 4,283	82,400 82,500 4,757 4,687 4,817 82,500 82,600 4,763 4,693 4,823	91,400 91,500 5,297 5,227 5,357 91,500 91,600 5,303 5,233 5,363	
55,700 55,800 3,155 3,085 3,215	64,700 64,800 3,695 3,625 3,755	73,600 73,700 4,229 4,159 4,289 73,700 73,800 4,235 4,165 4,295	82,700 82,800 4,775 4,705 4,835	91,700 91,800 5,315 5,245 5,375	
55,800 55,900 3,161 3,091 3,221 55,900 56,000 3,167 3,097 3,227	64,800 64,900 3,701 3,631 3,761 64,900 65,000 3,707 3,637 3,767	73,800 73,900 4,241 4,171 4,301 73,900 74,000 4,247 4,177 4,307	82,800 82,900 4,781 4,711 4,841 82,900 83,000 4,787 4,717 4,847	91,800 91,900 5,321 5,251 5,381 91,900 92,000 5,327 5,257 5,387	
56,000 56,000 3,173 3,103 3,233	65,000 65,000 65,100 3,713 3,643 3,773	74,000 74,000 74,100 4,253 4,183 4,313	83,000 83,000 83,100 4,793 4,723 4,853	92,000 92,000 92,100 5,333 5,263 5,393	
56,100 56,200 3,179 3,109 3,239	65,100 65,200 3,719 3,649 3,779	74,100 74,200 4,259 4,189 4,319 74,200 74,300 4,265 4,195 4,325	83,100 83,200 4,799 4,729 4,859	92,100 92,200 5,339 5,269 5,399	
56,300 56,400 3,191 3,121 3,251	65,300 65,400 3,731 3,661 3,791	74,300 74,400 4,271 4,201 4,331 74,400 74,500 4,277 4,207 4,337	83,300 83,400 4,811 4,741 4,871	92,300 92,400 5,351 5,281 5,411	
56,500 56,600 3,203 3,133 3,263 56,600 56,700 3,209 3,139 3,269	65,500 65,600 3,743 3,673 3,803 65,600 65,700 3,749 3,679 3,809	74,500 74,600 4,283 4,213 4,343 74,600 74,700 4,289 4,219 4,349	83,500 83,600 4,823 4,753 4,883 83,600 83,700 4,829 4,759 4,889	92,500 92,600 5,363 5,293 5,423	
56,700 56,800 3,215 3,145 3,275 56,800 56,900 3,221 3,151 3,281	65,700 65,800 3,755 3,685 3,815 65,800 65,900 3,761 3.691 3.821	74,700 74,800 4,295 4,225 4,355 74,800 74,900 4,301 4,231 4,361	83,700 83,800 4,835 4,765 4,895 83,800 83,900 4,841 4,771 4,901	92,700 92,800 5,375 5,305 5,435 92,800 92,900 5,381 5,311 5,441	
56,900 57,000 3,227 3,157 3,287 57,000	65,900 66,000 3,767 3,697 3,827	74,900 75,000 4,307 4,237 4,367	83,900 84,000 4,847 4,777 4,907 84.000	92,900 93,000 5,387 5,317 5,447	
57,000 57,100 3,233 3,163 3,293	66,000 66,000 66,100 3,773 3,703 3,833	75,000 75,000 75,100 4,313 4,243 4,373	84,000 84,100 4,853 4,783 4,913	93,000 93,000 93,100 5,393 5,323 5,453	
57 200 57 300 3 245 3 175 3 305	66 200 66 300 3 785 3 715 3 845	75,100 75,200 4,319 4,249 4,379 75,200 75,300 4,325 4,255 4,385	84 200 84 300 4 865 4 795 4 925	93 200 93 300 5 405 5 335 5 465	
57,300 57,400 3,251 3,181 3,311 57,400 57,500 3,257 3,187 3,317	66,300 66,400 3,791 3,721 3,851 66,400 66,500 3,797 3,727 3,857	75,300 75,400 4,331 4,261 4,391 75,400 75,500 4,337 4,267 4,397 75,500 75,600 4,343 4,273 4,403	84,300 84,400 4,871 4,801 4,931 84,400 84,500 4,877 4,807 4,937	93,300 93,400 5,411 5,341 5,471 93,400 93,500 5,417 5,347 5,477	
57,600 57,700 3,269 3,199 3,329	66,600 66,700 3,809 3,739 3,869	75,600 75,700 4,349 4,279 4,409	84,600 84,700 4,889 4,819 4,949	93,600 93,700 5,429 5,359 5,489	
	66,800 66,900 3,821 3,751 3,881	75,800 75,900 4,361 4,291 4,421	84,800 84,900 4,901 4,831 4,961	93,800 93,900 5,441 5,371 5,501	
57,900 58,000 3,287 3,217 3,347 58,000	67,000 67,000 3,827 3,757 3,887	75,900 76,000 4,367 4,297 4,427 76,000	85,000 4,907 4,837 4,967	93,900 94,000 5,447 5,377 5,507 94,000	
	67,000 67,100 3,833 3,763 3,893 67,100 67,200 3,839 3,769 3,899	76,000 76,100 4,373 4,303 4,433 76,100 76,200 4,379 4,309 4,439	85,000 85,100 4,913 4,843 4,973 85,100 85,200 4,919 4,849 4,979	94,000 94,100 5,453 5,383 5,513 94,100 94,200 5,459 5,389 5,519	
58,200 58,300 3,305 3,235 3,365	67,200 67,300 3,845 3,775 3,905	76,200 76,300 4,385 4,315 4,445 76,300 76,400 4,391 4,321 4,451	85,200 85,300 4,925 4,855 4,985	94,200 94,300 5,465 5,395 5,525	
58,400 58,500 3,317 3,247 3,377 58,500 58,600 3,323 3,253 3,383	67,400 67,500 3,857 3,787 3,917	76,400 76,500 4,397 4,327 4,457 76,500 76,600 4,403 4,333 4,463	85,400 85,500 4,937 4,867 4,997	94,400 94,500 5,477 5,407 5,537	
58,600 58,700 3,329 3,259 3,389	67,600 67,700 3,869 3,799 3,929	76,600 76,700 4,409 4,339 4,469 76,700 76,800 4,415 4,345 4,475	85,600 85,700 4,949 4,879 5,009 85,700 85,800 4,955 4,885 5,015	94,600 94,700 5,489 5,419 5,549 94,700 94,800 5,495 5,425 5,555	
58,800 58,900 3,341 3,271 3,401	67,800 67,900 3,881 3,811 3,941	76,800 76,900 4,421 4,351 4,481 76,900 77,000 4,427 4,357 4,487	85,800 85,900 4,961 4,891 5,021 85,900 86,000 4,967 4,897 5,027	94,800 94,900 5,501 5,431 5,561	
59,000	68,000	77,000 77,000 77,100 4,433 4,363 4,493	86,000	95,000	
59,100 59,200 3,359 3,289 3,419	1 68.100 68.200 3.899 3.829 3.959	77.100 77.200 4.439 4.369 4.499	86.100 86.200 4.979 4.909 5.039	95.100 95.200 5.519 5.449 5.579	
59,300 59,400 3,371 3,301 3,431 59,400 59,500 3,377 3,307 3,437	68,300 68,400 3,911 3,841 3,971 68,400 68,500 3,917 3,847 3,977	77,200 77,300 4,445 4,375 4,505 77,300 77,400 4,451 4,381 4,511 77,400 77,500 4,457 4,387 4,517	86,300 86,400 4,991 4,921 5,051	95,300 95,400 5,531 5,461 5,591 95,400 95,500 5,537 5,467 5,597	
59,500 59,600 3,383 3,313 3,443	68,500 68,600 3,923 3,853 3,983 68,600 68,700 3,923 3,853 3,983	77,500 77,600 4,463 4,393 4,523 77,600 77,700 4,469 4,399 4,529 77,700 77,800 4,475 4,405 4,535	86,500 86,600 5,003 4,933 5,063	95,500 95,600 5,543 5,473 5,603	
59,700 59,800 3,395 3,325 3,455 59,800 59,900 3,401 3,331 3,461	68,700 68,800 3,935 3,865 3,995 68,800 68,900 3,941 3,871 4,001	77,700 77,800 4,475 4,405 4,535 77,800 77,900 4,481 4,411 4,541	86,700 86,800 5,015 4,945 5,075	95,700 95,800 5,555 5,485 5,615	
59,900 60,000 3,407 3,337 3,467	68,900 69,000 3,347 3,877 4,007	77,900 78,000 4,487 4,417 4,547	86,900 87,000 5,027 4,957 5,087	95,900 96,000 5,567 5,497 5,627	
60,000 60,000 60,100 3,413 3,343 3,473	69,000 69,100 3,953 3,883 4,013	78,000 78,000 78,100 4,493 4,423 4,553	87,000 87,000 87,100 5,033 4,963 5,093	96,000 96,000 96,100 5,573 5,503 5,633	
60,100 60,200 3,419 3,349 3,479 60,200 60,300 3,425 3,355 3,485	69,100 69,200 3,959 3,889 4,019 69,200 69,300 3,965 3,895 4,025	78,100 78,200 4,499 4,429 4,559 78,200 78,300 4,505 4,435 4,565	87,100 87,200 5,039 4,969 5,099 87,200 87,300 5,045 4,975 5,105	96,100 96,200 5,579 5,509 5,639 96,200 96,300 5,585 5,515 5,645	
60,400 60,500 3,437 3,367 3,497	69,400 69,500 3,977 3,907 4,037	78,400 78,500 4,511 4,441 4,571	87,400 87,400 5,051 4,981 5,111 87,400 87,500 5,057 4,987 5,117	96,300 96,400 5,591 5,521 5,651	
160 500 60 60013 44313 373 13 503	169 500 69 600 R 983 R 913 IA 043	178 500 78 6001 <i>4 5231 4 453 14 583</i> 1	87 500 87 600 5 063 7 003 5 193	IGE 500 GE 60015 60315 533 5 663 	
60,700 60,800 3,455 3,385 3,515 60,800 60,900 3,461 3,391 3,521	69,700 69,800 3,995 3,925 4,055 69,800 69,900 4,001 3,931 4,061	78,600 78,700 4,529 4,459 4,589 78,700 78,800 4,535 4,465 4,595 78,800 78,900 4,541 4,471 4,601 78,900 79,000 4,547 4,477 4,607	87,700 87,800 5,075 5,005 5,135 87,800 87,900 5,081 5,011 5,141	96,700 96,800 5,615 5,545 5,675 96,800 96,900 5,621 5,551 5,681	
60,900 61,000 3,467 3,397 3,527 61,000	69,900 70,000 4,007 3,937 4,067 70,000	78,900 79,000 4,547 4,477 4,607 79,000	87,900 88,000 5,087 5,017 5,147 88,000	96,900 97,000 5,627 5,557 5,687 97,000	
61,000 61,100 3,473 3,403 3,533	70,000 70,100 4,013 3,943 4,073		88,000 88,100 5,093 5,023 5,153	97,000 97,100 5,633 5,563 5,693	
61,200 61,300 3,485 3,415 3,545	70,200 70,300 4,025 3,955 4,085	79,200 79,300 4,565 4,495 4,625	88,200 88,300 5,105 5,035 5,165	97,200 97,300 5,645 5,575 5,705	
61,400 61,500 3,497 3,427 3,557 61,500 61,600 3,503 3,433 3,563	70,400 70,500 4,037 3,967 4,097 70,500 70,600 4,043 3,973 4,103	79,400 79,500 4,577 4,507 4,637 79,600 79,600 4,583 4,513 4,643 79,600 79,700 4,589 4,519 4,649 79,700 79,800 4,595 4,525 4,655	88,400 88,500 5,117 5,047 5,177 88,500 88,600 5,123 5,053 5,183	97,400 97,500 5,657 5,587 5,717 97,500 97,600 5,663 5,593 5,723	
61,600 61,700 3,509 3,439 3,569 61,700 61,800 3,515 3,445 3,575	70,600 70,700 4,049 3,979 4,109 70,700 70,800 4.055 3.985 4 115	79,600 79,700 4,589 4,519 4,649 79,700 79,800 4,595 4,525 4,655	88,600 88,700 5,129 5,059 5,189 88,700 88,800 5,135 5,065 5,195	97,600 97,700 5,669 5,599 5,729 97,700 97,800 5.675 5.605 5.735	
61,800 61,900 3,521 3,451 3,581 61,900 62,000 3,527 3,457 3,587	1/0,800 /0,900 4,061 (3,991 (4,121	79,800 79,900 4,601 4,531 4,661 79,900 80,000 4,607 4,537 4,667	88,800 88,900 5,141 5,071 5,201 88,900 89,000 5,147 5,077 5,207	97,800 97,900 5,681 5,611 5,741	
62.000	71.000	80.000	89.000	98-000	
62,000 62,100 3,533 3,463 3,593 62,100 62,200 3,539 3,469 3,599	71,000 71,100 4,073 4,003 4,133 71,100 71,200 4,079 4,009 4,139	80,000 80,100 4,613 4,543 4,673 80,100 80,200 4,619 4,549 4,679 80,200 80,300 4,625 4,555 4,685 80,300 80,400 4,631 4,561 4,691	89,000 89,100 5,153 5,083 5,213 89,100 89,200 5,159 5,089 5,219	98,000 98,100 5,693 5,623 5,753 98,100 98,200 5,699 5,629 5,759	
62,200 62,300 3,545 3,475 3,605 62,300 62,400 3,551 3,481 3,611	71,200 71,300 4,085 4,015 4,145 71,300 71,400 4,091 4,021 4,151	80,200 80,300 4,625 4,555 4,685 80,300 80,400 4,631 4,561 4,691	89,200 89,300 5,165 5,095 5,225 89,300 89,400 5,171 5,101 5,231	98,200 98,300 5,705 5,635 5,765 98,300 98,400 5,711 5,641 5,771	
62,500 62,600 3,563 3,493 3,623	71,500 71,600 4,103 4,033 4,163	80,500 80,600 4,643 4,573 4,703	89,500 89,600 5,183 5,113 5,243	98,400 98,500 5,717 5,647 5,777 98,500 98,600 5,723 5,653 5,783	
62,600 62,700 3,569 3,499 3,629 62,700 62,800 3,575 3,505 3,635	71,600 71,700 4,109 4,039 4,169 71,700 71,800 4,115 4,045 4,175	80,600 80,700 4,649 4,579 4,709 80,700 80,800 4,655 4,585 4,715	89,600 89,700 5,189 5,119 5,249 89,700 89,800 5,195 5,125 5,255	98,600 98,700 5,729 5,659 5,789 98,700 98,800 5,735 5,665 5,795	
62,800 62,900 3,581 3,511 3,641 62,900 63,000 3,587 3,517 3,647	71,800 71,900 4,121 4,051 4,181 71,900 72,000 4,127 4,057 4,187	80,800 80,900 4,661 4,591 4,721 80,900 81,000 4,667 4,597 4,727	89,800 89,900 5,201 5,131 5,261 89,900 90,000 5,207 5,137 5,267	98,800 98,900 5,741 5,671 5,801 98,900 99,000 5,747 5,677 5,807	
<u> </u>		<u> </u>	1 1		

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Use these worksheets for the computation of other state(s) tax credit for full and part-year residents. Do not file this worksheet with your return, please keep it for your records.

	•••••	· · · · · · · · · · · · · · · · · · ·	. * * * * * * * * * * * * * * * * * * *
FOR FULL-YEAR RESIDENTS			
Other state adjusted gross income taxed by Georgia			
2. Georgia adjusted gross income (Line 10, Form 500)	\$		
3. Ratio: Line 1 divided by Line 2			
4. Georgia standard or itemized deduction	\$		
5. Georgia personal exemption and credit for dependents from Form 500,			
Page 1, Line 14	\$		
6. Total of Lines 4 and 5	\$		
7. Line 6 multiplied by ratio on Line 3			
Income for computation of credit (Line 1 less Line 7)		\$	
9. Tax at Georgia rates (use tax table on Pages 9 or 10)			
10. Tax shown on return(s) filed with other state(s)		\$	
11. Tax credit allowable (lesser of Line 9 or 10) to be claimed in Schedule 2,	ı		
Page 3, Form 500		\$	
ENTER THE CREDIT ALLOWABLE ON SCHEDULE 2, PAGE 3 OF FORM 5 RETURN(S) FILED WITH OTHER STATE(S)	500 AND ON LINE 17	7, FORM 500	AND ATTACH COPY OF TA
FOR PART-YEAR RESIDENTS			
1. Income earned in another state(s) while a Georgia resident		\$	
2. Georgia adjusted gross income (Line 8, Column C of Schedule 3, Form 5	500) \$		
3. Ratio: Line 1 divided by Line 2		_ %	
4. Georgia standard or itemized deduction and Georgia personal exemptio	n		
and credit for dependents (Line 13, Schedule 3, Form 500)	\$		
5. Line 4 multiplied by ratio on Line 3		\$	
6. Income for computation of credit (Line 1 less Line 5)		\$	
7. Tax at Georgia rates (use tax table on Pages 9 or 10)			
3. Tax shown on return(s) filed with other state(s) for income taxed by Geor	rgia		
9. Tax credit allowable (lesser of Line 7 or 8) to be claimed in Schedule 2,			
Page 3 of Form 500		\$	
ENTER THE CREDIT ALLOWABLE ON SCHEDULE 2, PAGE 3 AND ON LINE 1; OTHER STATE(S). NOTE: Only state income tax is allowable. Local, city, qualify for this credit.			
LOW INCOME CREDIT	T WORKSHEE	T	
f you are a Georgia resident and your Federal adjusted gross income is less a dependent by another taxpayer on their Federal or Georgia individual incomeligible, determine the credit using the worksheet below and claim your low i	ne tax return, you are	entitled to a lo	ow income tax credit. If you ar
Enter your income from Line 8 of the Georgia Form 500. If zero or less, e	enter zero.		
2. Enter the total exemptions. Exemptions are self, spouse and natural or leading	egally adopted childre	en	
 Each taxpayer 65 years of age or older may claim double credit. If you older, enter 1. If you and your spouse are both 65 or older, enter 2. 	or your spouse are 65	or 	
4. Add numbers on Lines 2 and 3 and enter. Also enter this total in block 2	1a of Form 500.		
Using the base credit table below, find the base credit corresponding to Also enter in block 21b of Form 500.	your income and ent	er. 	
 Multiply the amount entered on Line 4 by the amount on Line 5 and entered credit. Also enter on Line 21c of Form 500. 	er. This is your low inc	ome 	
BASE CREDIT T			
Federal Adjusted Gross Income Base Credit			
Under \$6,000 \$ 26			
\$6,000 but not more than \$7,999 \$ 20			
\$8,000 but not more than \$9,999 \$ 14 \$10,000 but not more than \$14,999 \$ 8			
\$15,000 but not more than \$19,999 \$ 5			

All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

PART-YEAR RESIDENT AND NONRESIDENT FORM 500 INSTRUCTIONS

If you were a part-year resident or a nonresident, you should use the same form as a full-year resident, **FORM 500**, except that you will be completing Schedule 3 of Form 500, page 4. A married part-year resident or nonresident with income earned in Georgia may file either a separate return claiming himself or herself only, or a joint return claiming total personal exemptions and credit for dependents.

Column A must agree with your Federal Return.

Column B is your income and adjustments prior to or after Georgia residence, or your home state income as a nonresident.

Column C is your Georgia income and adjustments in arriving at your Georgia taxable income.

SCHEDULE 3 INSTRUCTIONS

LINES 1-5: In Column A, list your Federal income. In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.

LINES 6-7: In Column A Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a non-resident. In Column C, Line 6, list the adjustments from the federal return that apply to Georgia. On Line 7 list adjustments allowed by Georgia law. *Refer to Page 7 on Line 9 for information on adjustments.*

LINE 8: Add or subtract Lines 6 and 7 from Line 5.

LINE 9: Divide Line 8, Column C by Line 8, Column A. This is the ratio of Georgia income to your total income.

LINE 10: If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes other than Georgia or expense for the production of non-Georgia income. If using the standard deduction, refer to Page 8 under Line 11a, b and c for information on Standard Deductions.

LINE 11: Enter the personal exemption. This amount comes from Line 6 of Form 500 multiplied by \$2700.

LINE 12: Add Lines 10 and 11 and enter on Line 12.

LINE 13: Multiply the amount on Line 12 by the percentage on Line 9 and enter on Line 13.

LINE 14: Subtract Line 13 from Line 8 and enter the result here and on Line 15 on page 1 of Form 500. This is your income that is taxable in Georgia. Use the Georgia Tax Table on Pages 9 and 10 to determine your tax and enter on Line 16 on Page 2 of Form 500.

FOLLOW THE INSTRUCTIONS ON PAGE 8 TO COMPLETE LINES 16 THROUGH 31 OF FORM 500, PAGE 2.

NOTICE: If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, check the <u>nonresident block</u> on Line 4, Form 500, Page 1 and <u>use Schedule 3, Page 4</u>.

EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500, PAGE 4

Two taxpayers, a husband and wife, are both part-year residents of Georgia who filed a joint Federal Income Tax Return. Their Federal adjusted gross income was \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They became Georgia residents on July 1. Assuming their income was earned equally during the year, one-half earned in Georgia and the remainder in another state, their Schedule 3 would be computed as follows:

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-	SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS									
DO NOT USE LINES 8 THROUGH 14-PAGE 1, FORM 500										
Federal Income as shown on Return	Income Not Taxable to Georgia	Georgia Income								
COLUMN A	COLUMN B	COLUMN C								
1. Wages, Salaries, Tips, etc	, 24,000	, 24,000								
2. Interest and Dividends	2,000	2,000								
3. Business Income (or loss)		, , , , , , , , , , , , , , , , , , , ,								
4. Other Income (or loss)										
5. Total Income: Total Lines 1 through 4	26,000	26,000								
Adjustments to Income:										
6. Total from Federal Form 1040										
7. Total from Form 500 Schedule 1, Page 3 (See instructions Line 9, Page 7)		_,,								
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7	26,000	26,000								
9. RATIO: Divide Line 8, Column C by Line 8, Column A-enter percentage	(5 0 %)	Not to exceed 100%								
10. Itemized or Standard Deduction (see instructions for Line 10 on Page 12)	3,000									
11. Personal Exemption from Form 500 Page 1, Line 6 multiplied by \$2700	5,400	:								
12. Total Deductions and Exemptions: Add Lines 10 and 11	8,400									
13. Multiply Line 12 by Ratio on Line 9 and enter result		4,200								
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 1 of Form 500										

RETIREMENT INCOME EXCLUSION WORKSHEET

		TAXPAYER	SPOUSE
1)	Salary and Wages		
2)	Other Earned Income/Losses		
3)	Total Earned Income		
4)	Maximum Earned Income	\$4,000.00	\$4,000.00
5)	Smaller of Line 3 or 4,		
	If Zero or Less, Enter 0 Here		
6)	Interest Income		
7)	Dividend Income		
8)	Alimony	 	
9)	Capital Gains/Losses		
10)	Other Income/Losses		
11)	Taxable IRA Distributions		
12)	Taxable Pensions		
13)	Rental, Royalty, Partnership,		
	etc. Income/Losses		
14)	Total of Lines 6 Through 13,		
	If Zero or Less, Enter 0 Here		
15)	Add Lines 5 and 14		
16)	Maximum Allowable Exclusion	\$12,000.00	\$12,000.00
17)	Smaller of Line 15 or 16, Enter		
He	re and on Schedule 1 Page 3		
Lin	e 5, A & B Form 500.		

Keep worksheet for your records.

*Income or losses should be allocated to the person who owns the item. If any income or loss item is jointly held, the income or loss should be allocated to each taxpayer at fifty percent (50%).

*Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempted interest or other income that is not taxable to Georgia should not be included in the calculation of the retirement exclusion.

^{*}Part-year or nonresidents must prorate the exclusion.

GEORGIA TAX RATE SCHEDULE

SINGLE PERSONS

If the amount on line 15, Form 500 is	Amount of Tax is:
Not over \$750	1% of Taxable income
Over \$ 750 but not over \$2,250	\$ 7.50 plus 2% of amount over\$ 750
Over \$2,250 but not over \$3,750	\$ 37.50plus 3% of amount over\$2,250
Over \$3,750 but not over \$5,250	\$ 82.50 plus 4% of amount over\$3,750
Over \$5,250 but not over \$7,000	\$142.50 plus 5% of amount over\$5,250
Over \$7,000	\$230.00 plus 6% of amount over\$7,000

MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount on line 15, Form 500 is	Amount of Tax is:		
Not over \$1,000	1% of Taxable income		
Over \$ 1,000 but not over \$ 3,000	\$ 10.00 plus 2% of amount over\$ 1,000		
Over \$ 3,000 but not over \$ 5,000	\$ 50.00 plus 3% of amount over\$ 3,000		
Over \$ 5,000 but not over \$ 7,000	\$110.00 plus 4% of amount over\$ 5,000		
Over \$ 7,000 but not over \$10,000	\$190.00 plus 5% of amount over\$ 7,000		
Over \$10,000	\$340.00 plus 6% of amount over\$10,000		

MARRIED PERSONS FILING A SEPARATE RETURN

If the amount on line 15, Form 500 is	Amount of Tax is: 1% of Taxable income		
Over \$ 500 but not over \$1,500	\$ 5.00 plus 2% of amount over\$ 500		
Over \$1,500 but not over \$2,500	\$ 25.00 plus 3% of amount over\$1,500		
Over \$2,500 but not over \$3,500	\$ 55.00plus 4% of amount over\$2,500		
Over \$3,500 but not over \$5,000	\$ 95.00plus 5% of amount over\$3,500		
Over \$5,000	\$170.00 plus 6% of amount over\$5,000		

PENALTIES AND INTEREST

- A. Penalty for late filing of return 5% of the tax shown on the return for each month or fractional part thereof up to 25%.
- B. A penalty of \$500 may be assessed against an individual who files a frivolous return. This is a return which does not contain information needed to compute the correct tax, or the information shown on the return reflects a substantially incorrect tax, because you desire to interfere with the Georgia Tax Laws.
- C. Penalty for failure to pay tax shown on a return by due date 1/2 of 1% of the tax due for each month or fractional part thereof up to 25%.
- D. Penalty for negligent underpayment of tax 5% of the underpayment.
- E. Penalty for fraudulent underpayment 50% of the underpayment.
- F. Penalty for failure to file estimated tax 9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of under-estimated installments.
- G. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief from late payment penalty or interest.

PENALTIES AND INTEREST MAY BE AVOIDED BY COMPLETING YOUR RETURN ACCURATELY, FILING YOUR RETURN TIMELY, AND PAYING YOUR TAXES IN FULL WHEN DUE.

Instructions For Estimated Tax for Individuals and Fiduciaries

WHO MUST FILE ESTIMATE. Each Individual or fiduciary subject to Georgia income tax who reasonably expects to have during the year gross income which exceeds (1) personal exemption plus (2) credit for dependents plus (3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

EXCEPTION: Estimated tax is not required if, under agreement between the employer and employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two-thirds of the total gross income from all sources may (a) file as the other taxpayers or (b) may file their return by March 1, 1999 and pay the full amount of tax due by that date.

PURPOSE OF ESTIMATED TAX. The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

PAYMENT OF ESTIMATED TAX. Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15. Make check or money order payable to "Georgia Income Tax Division."

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax is enclosed. Tax rate schedules are furnished on page 16.

PENALTIES. Failure to comply with the provisions of this law relative to under-payment of installments, may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

STANDARD DEDUCTION

Single and head of household\$2,30	Ю
Married filing jointly\$3,00	0
Married filing separately\$1,50	0
Additional:	

Age 65 or over or blind. These additional deductions are for you and your spouse but only if standard deduction is used. \$1,300

These amounts are the standard deduction regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except that if the above requirements are first met after April 1 and before June 1 estimate must be filed by June 15; after June 1 but before September 1, by September 15; and after September 1, by January 15 of the following year. Individuals filing on fiscal year ending after January 1 must file on corresponding dates.

Payment should be delivered or mailed to the

Georgia Department of Revenue P.O. Box 105499 Atlanta, Georgia 30348-5499

HOW TO COMPLETE FORM 500ES. Calculate your estimated tax by using the Schedule on page 16. Line 12 is your estimated tax for the year. Divide Line 12 by the number of quarters of liability (see "when and where to file" above) to compute the amount to be submitted quarterly. Enter this amount on Form 500ES and submit to the Georgia Income Tax Division. A coupon booklet will be sent to you for the other quarters. Be sure to check the correct box on the form.

PERSONAL EXEMPTION AND EXEMPTION FOR DEPENDENTS

Each Exemption for 1999\$2,700
Retirement Income Exclusion for 1999 maximum ...\$13,000

"Georgia Public Revenue Code Section 48-2-31 stipulates that 'taxes shall be paid in lawful money of the United States free of any expense to the State' of Georgia."

3. Bala	s: Deductions ance (Line 1 less Line			2. 3.	\$
	s: Personal exemption		on for dependents		\$
	ance (Line 3 less Line		4	5.	\$ \$
	olicable Retirement Ex able income (Line 5 le		orksneet	6. 7.	\$
	on amount on Line 7		chedule)	8.	\$
	s: Withholding Tax and			9.	\$
	r estimated Tax (Line			10.	\$
	dit from prior year's re			nate 11. 12.	\$ \$
12 Esti	mated Tax due this ye igures may be rounded off	ear (Line 10 les .)	s Line 11)	12.	Ψ
	TAX R	ATE SCHE	DULE		
		INGLE PERSON			
If the amount on line 7 is		Amount Tax is	t of		
Not over \$ 750.0	0	1% of T	axable Income		
Over \$ 750.0 Over \$2,250.0	0but not over0but not over	.\$2,250 \$ 7.5 .\$3.750 \$ 37.5	50plus 2% of 50plus 3% of	amount over amount over	\$ 750.00 \$2.250.00
Over \$3,750.0	0 but not over	\$5,250 \$ 82.	50 plus 4% of	amount over	\$3,750.00
	0but not over0but not over		50plus 5% of 00plus 6% of	amount over	\$7,000.00
MADDIE	D DEDOONG EU INO A	IONT DETUD	N AND HEAD OF	HOUSEHOLD	
If the amount on	D PERSONS FILING A	Amount		HOOSEHOLD	
line 7 is	0	Tax is	Taxable Income		
Over \$1,000.0	0	\$3,000 \$ 10.0	00plus 2% of	amount over	\$1,000.00
Over \$3,000.0	0but not over 0but not over	.\$5,000 \$ 50.6	00plus 3% of 00plus 4% of	amount over	\$3,000.00 \$5,000.00
Over \$7,000.0	0but not over\$	10,000 \$ 190.0	00 plus 5% of	amount over	\$7,000.00
Over \$10,000.0	0	\$ 340.0	00 plus 6% of	amount over	\$10,000.00
•	MARRIED PERSOI			ı	
If the amount on line 7 is		Amount Tax is	t of		
Not over \$ 500.0	0		Taxable Income 00 plus 2% of		
Over \$1,500.0	0but not over 0but not over	\$2,500 \$ 25.0	00plus 3% of	amount over	\$1,500.00
Over \$2,500.0 Over \$3,500.0	0but not over 0but not over	.\$3,500 \$ 55.0 \$5,000 \$ 95.0	00 plus 4% of 00 plus 5% of	amount over	\$2,500.00
	0	\$ 170.0	00plus 6% of	amount over	\$5,000.00
500 ES					500 ES
				GEORGIA F	EPT. OF REVENUE
GEORGIA INDIVIDUAL ESTIMATED TAX				GEORGIA L	P.O. BOX 105499
ESTIMATED TAX				ATLAN	TA, GA 30348-5499
				, , , , ,	(404) 656-4674
	Type of return:		CHECK 1		
	Individual	Fiduciary	CORREC	T BOX	
For	r Calender Year Ending	or Fiscal	Year Ending	_ 19	
		Taxpayer's Social Se	ecurity No.	Spouse's Social S	ecurity No.
			-		
		Quarter	Due Date	ANACHINIT	
		Quarter	Due Date	AMOUNT	
				DUE▶	

HOW TO ORDER INCOME TAX FORMS

BY MAIL: Indicate the specific form(s) desired and the quantity desired. Include your name and mail-

ing address. Mail your request to: Georgia Income Tax Forms, P.O. Box 740389, Atlanta,

Georgia 30374-0389.

Note: Some tax forms are available in limited quantities. Delivery may take 3 to 4 weeks.

BY PHONE OR FAX: Tax Form Requests can be made 24 hours a day by calling (404) 656-4293.

To receive a complete Fax-On-Demand index document showing all forms available via fax, select option 1. After receiving an index document you may order instant fax delivery using the item numbers listed below for frequently requested forms, by selecting option 2. If your fax order has not been received within thirty (30) minutes of your initial call, **please reorder**. To order forms using voice mail, select option 3.

<u>ltem</u>	<u>Form</u>	Description
100	500(1998)	Individual Income Tax Return for Resident, Part-Year Resident and Nonresident for Tax Year 1998
101	500EZ(1998)	Single Full-Year Resident filers with no Dependents or Additional Exemptions for Tax Year 1998
110	500X	Amended Income Tax Return
120	600	Georgia Corporation Tax Return
121	600S	Georgia S Corporation Tax Return
140	G-4	State of Georgia Withholding Allowance Certificate
150	700	Partnership Income Tax Return
160	500ES	Georgia Individual Estimated Tax Form (Quarterly)

You may order up to sixteen (16) different forms per phone call.

DEPARTMENT OF REVENUE WEBSITE: http://www2.state.ga.us/departments/dor

DOUBLE CHECK YOUR RETURN

Before mailing your return please proofread carefully for the following items:

- Did you use the address label provided with the booklet? If so, is all the information correct? <u>If any of the information is incorrect, do not use the label</u>. Instead print or type the correct Social Security Number, name and address information on the Tax Form and use black ink.
- Did you attach your W-2 and other withholding statements to the return?
- Did you attach a copy of your Federal return?
- If you claimed another state tax credit, did you attach a copy of the other state tax return?
- If there is a balance due on your return, did you include your remittance to the Georgia Income Tax Division?
- If there is an overpayment, did you indicate the amount to be refunded and/or the amount to be credited to estimate or the contribution to Nongame-Endangered Wildlife Conservation Fund or the Children and Elderly in Need Fund?
- Have you used the correct envelope? <u>Do not mail your Georgia return to the Internal Revenue</u>
 Service.

NOTE: If your return reflects a balance due of less than \$1, remittance need not be made to the Georgia Income Tax Division. If your return reflects a refund of less than \$1, you will not receive a refund check unless a formal application is filed in duplicate on Georgia Form 550 separately from the return.

TAXPAYER ASSISTANCE

For most individual income taxpayers, this instruction booklet and the enclosed forms are the only materials needed to complete your 1998 Georgia income tax return. If assistance is needed to fill out your individual return, call one of the following Revenue Offices listed below.

Atlanta (30334)

322 Plaza Level West Tower Floyd Building 404/656-4071

Albany (31707) 2700 Palmyra Road 912/430-4241

Athens (30622) 190 Ben Burton Circle (Bogart, GA) 706/542-6058

Augusta (30907) Interstate West Office Park 1054 Claussen Road Suite 310 706/737-1870 Columbus (31901) 307 15th Street Room 215 706/649-7451

Douglas (31533) 111 North Coffee Avenue

912/389-4270

Lithia Springs (30122) 351 Thornton Road Suite 101 770/732-5812

Macon (31211-1493) 630 North Avenue

Suite B 912/751-6014 Morrow (30260)

3000 Corporate Center Drive

Suite 210 770/960-2000

Rome (30161-6494) 1401 Dean Street

Suite E 706/295-6667

Savannah (31405) 6606 Abercorn Street

Room 220 912/356-2140

Tucker (30084)

2082 E. Exchange Place

Suite 120 770/724-6500

DEPARTMENT OF REVENUE WEBSITE

http://www2.state.ga.us/departments/dor

Senior Citizens may call AARP TAX AIDE at 404/888-7744 for location of tax assistance in filing both Federal and Georgia income tax forms from February 1st to April 15th.

TELEPHONE SERVICE FOR HEARING-IMPAIRED PERSONS

This service is available to hearing-impaired taxpayers who have access to TDD equipment. Call 404/656-2054.

If you are an individual with a disability and wish to acquire this publication in an alternative format, please notify the Department of Revenue, 270 Washington Street S.W., Atlanta, Georgia 30334, or call 404/656-6708 or 404/656-2054.

REFUND INQUIRIES

The earlier you file your tax return, the quicker you will receive your refund. Please allow up to 8 weeks if you file prior to April 1st and up to 10 weeks if you file after April 1st. If your refund has not been received within these specific periods and you live in the Metro Atlanta Dialing Area, you may call <u>404/656-6286</u> to inquire about the status of your refund. If you live outside the Metro Atlanta Dialing Area, you may call <u>1-800-338-2389</u>. Metro Atlanta Dialing Area calls will NOT be serviced on the 1-800 number. For other problems you may have with your refund call the appropriate phone number above or the Taxpayer Accounting Division Director's Office at 404/657-9072.

PROBLEM RESOLUTION

If you have an income tax problem, you should first contact taxpayer assistance for help. Should you receive a notice or a letter from the Department of Revenue, call the phone number provided on the document. Most of your questions can be answered or your problems solved at that time, but if not, call <u>404/656-4188</u> for additional help, or the Income Tax Division Director's Office at <u>404/656-4095</u>.

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STATE OF GEORGIA DEPARTMENT OF REVENUE INCOME TAX DIVISION 270 WASHINGTON STREET ATLANTA, GEORGIA 30334

